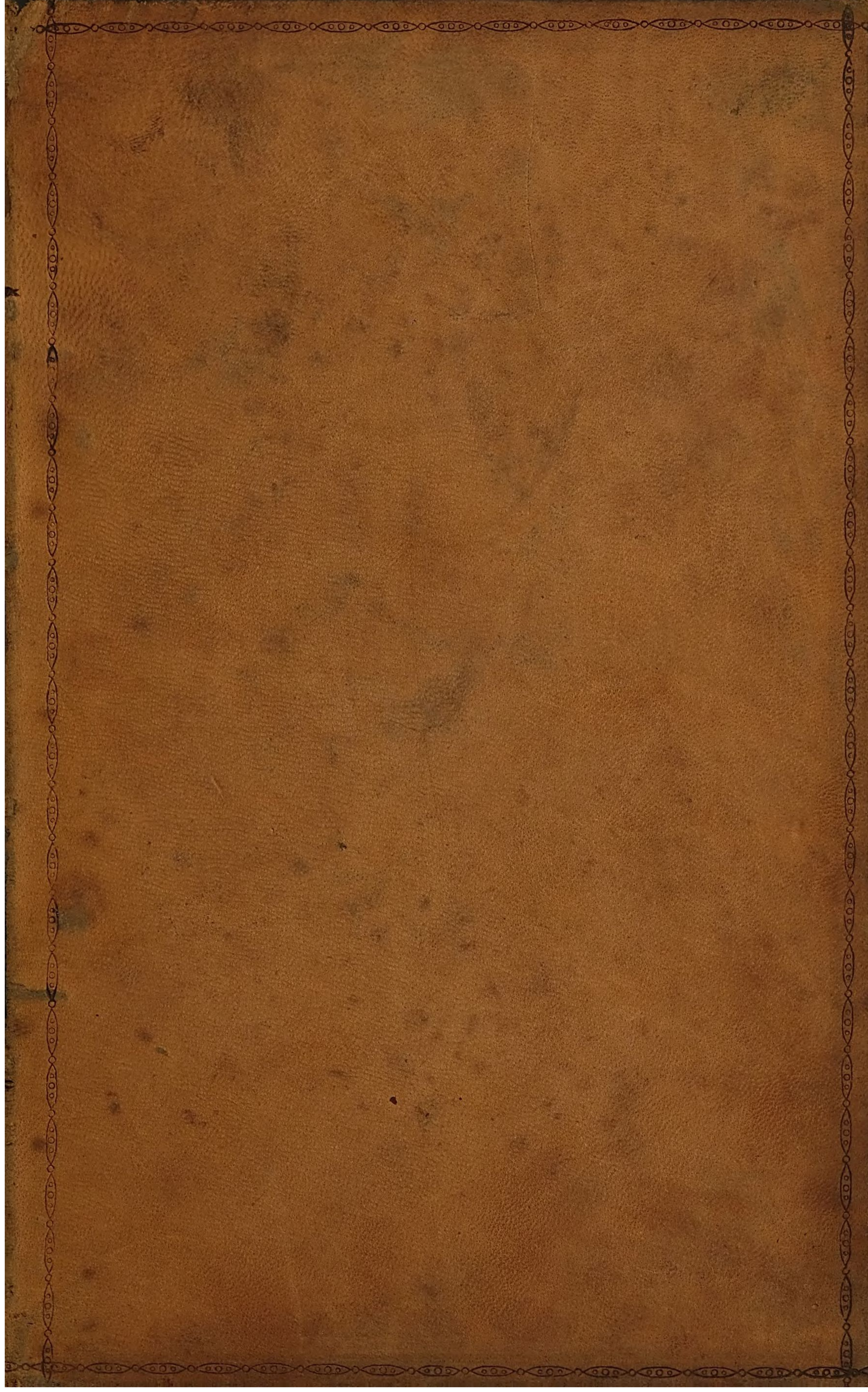




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55TH CONGRESS, } HOUSE OF REPRESENTATIVES. { DOCUMENT
2d Session. } No. 11.

REPORT

OF THE

COMMISSIONER OF INTERNAL REVENUE

FOR THE

FISCAL YEAR ENDED JUNE 30, 1897.



WASHINGTON:
GOVERNMENT PRINTING OFFICE.
1897.



TREASURY DEPARTMENT,
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R E P O R T
OF
THE COMMISSIONER OF INTERNAL REVENUE.

TREASURY DEPARTMENT,
OFFICE OF COMMISSIONER OF INTERNAL REVENUE,
Washington, D. C., November 1, 1897.

SIR: In compliance with your instructions, I have the honor to submit the following report of the operations of the Bureau of Internal Revenue for the fiscal year ended June 30, 1897, and also certain additional information relating to the work performed, and the receipts from the various sources of internal revenue, during the months of July, August, and September of the current fiscal year:

The titles of the tables found at the close of the bound volume of this report are as follows:

Table A, showing the receipts from each specific source of internal revenue and the amounts refunded in each collection district, State, and Territory of the United States for the fiscal year ended June 30, 1897.

Table B, showing the number and value of stamps for special taxes, manufactured tobacco, snuff, cigars, cigarettes, distilled spirits, fortified sweet wine, fortified wine for export, fermented liquors, oleomargarine, filled cheese, export stamps for distilled spirits, playing cards, and opium manufactured for smoking purposes; also the number of the different kinds of certificates of registry, with the number and value of documentary stamps used for validating unstamped instruments, issued to collectors of internal revenue during the fiscal year ended June 30, 1897.

Table C, showing the percentages of receipts from the several general sources of internal revenue now taxable in each State and Territory of the United States to the aggregate receipts from the same sources, by fiscal years, from July 1, 1863, to June 30, 1897.

Table D, showing the aggregate receipts of internal revenue in each collection district, State, and Territory of the United States, by fiscal years, from September 1, 1862, to June 30, 1897.

Table E, showing the receipts from specific and general sources of internal revenue, by fiscal years, from September 1, 1862, to June 30, 1897.

Table F, showing the ratio of receipts from specific sources of internal revenue to the aggregate receipts of the same, by fiscal years, from July 1, 1863, to June 30, 1897.

Table G, showing the returns of distilled spirits, fermented liquors, manufactured tobacco, snuff, cigars, and cigarettes, under the several acts of legislation and by fiscal years, from September 1, 1862, to June 30, 1897; also statement of the production of distilled spirits and fermented liquors in the several States and Territories, by fiscal years, from July 1, 1877, to June 30, 1897.

Table H, showing the receipts from special taxes in the several States and Territories for the twelve months ended June 30, 1897.

Table I. Abstract of reports of district attorneys concerning suits and prosecutions under the internal-revenue laws during the fiscal year ended June 30, 1897.

Table K. Abstract of seizures of property for violation of internal-revenue laws during the fiscal year ended June 30, 1897.

Table L, showing the collections, expenses, and percentage cost of collection in the several collection districts during the fiscal years ended June 30, 1896 and 1897.

COLLECTIONS FOR THE FISCAL YEAR ENDED JUNE 30, 1897.

In the last annual report from this Bureau, it was estimated that the receipts from all sources of internal revenue for the fiscal year ended June 30, 1897, would aggregate \$150,000,000. The actual receipts were \$146,619,593.47, being \$3,380,406.53 less than the amount estimated.

RECEIPTS FOR THE PAST TEN FISCAL YEARS.

Fiscal year ended—

June 30, 1897.....	\$146, 619, 593. 47
June 30, 1896.....	146, 830, 615. 66
June 30, 1895.....	143, 246, 077. 75
June 30, 1894.....	147, 168, 449. 70
June 30, 1893.....	161, 004, 989. 67
June 30, 1892.....	153, 857, 544. 35
June 30, 1891.....	146, 035, 415. 97
June 30, 1890.....	142, 594, 696. 57
June 30, 1889.....	130, 894, 434. 20
June 30, 1888.....	124, 326, 475. 32

ESTIMATED RECEIPTS FOR THE CURRENT FISCAL YEAR.

A comparison of the aggregate receipts from all sources of internal revenue for the months of July, August, and September, 1897, with the receipts for the same months of 1896, shows a net increase in favor of the months of the current fiscal year of \$5,997,745.93.

While this marked increase was doubtless due to some extent to the abnormal conditions growing out the changes in the rates of taxation on fermented liquors and cigarettes made by the act of July 24, 1897, yet a careful consideration of the business conditions of those industries yielding internal revenue induces the belief that material changes for the better are to be reasonably expected.

I, therefore, estimate that the receipts from all sources of internal revenue for the current fiscal year will aggregate at least \$155,000,000

Schedule of articles and occupations subject to tax under the internal-revenue laws of the United States in force November 1, 1897.

SPECIAL TAXES.

	Rate of tax.
Rectifiers of less than 500 barrels a year.....	\$100. 00
Rectifiers of 500 barrels, or more, a year.....	200. 00
Retail liquor dealers.....	25. 00
Wholesale liquor dealers.....	100. 00
Retail dealers in malt liquors.....	20. 00
Wholesale dealers in malt liquors.....	50. 00
Manufacturers of stills.....	50. 00
and for stills or worms, manufactured, each.....	20. 00
Brewers, annual manufacture less than 500 barrels.....	50. 00
annual manufacture 500 barrels or more.....	100. 00
Manufacturers of oleomargarine.....	600. 00
Retail dealers in oleomargarine.....	48. 00
Wholesale dealers in oleomargarine.....	480. 00
Manufacturers of filled cheese.....	400. 00
Wholesale dealers in filled cheese.....	250. 00
Retail dealers in filled cheese.....	12. 00

DISTILLED SPIRITS, ETC.

Distilled spirits, per gallon.....	\$1. 10
Wines, liquors, or compounds known or denominated as wine, and made in imitation of sparkling wine or champagne, but not made from grapes grown in the United States, and liquors, not made from grapes, currants, rhubarb, or berries grown in the United States, but produced by being rectified or mixed with distilled spirits or by the infusion of any matter in spirits, to be sold as wine, or as a substitute for wine, in bottles containing not more than 1 pint, per bottle or package.....	. 10
Same, in bottles, containing more than 1 pint, and not more than 1 quart, per bottle or package	. 20
(And at the same rate for any larger quantity of such merchandise, however put up, or whatever may be the package.)	
Stamps for distilled spirits intended for export, for expense, etc., of, each...	. 10

TOBACCO AND SNUFF.

Tobacco, chewing and smoking, fine-cut, cavendish, plug or twist, cut or granulated, of every description; tobacco twisted by hand or reduced into a condition to be consumed, or in any manner other than the ordinary mode of drying and curing, prepared for sale or consumption, even if prepared without the use of any machine or instrument, and without being pressed or sweetened; and all fine-cut shorts and refuse scraps, clippings, cuttings, and sweepings of tobacco, domestic or imported, per pound.....	. 06
Snuff, of all descriptions, domestic or imported, and snuff flour, sold or removed for use, per pound.....	. 06

CIGARS AND CIGARETTES.

Cigars and cheroots, of all descriptions, domestic or imported, weighing over 3 pounds per thousand, per thousand	3. 00
Cigars of all descriptions, domestic or imported, weighing not over 3 pounds per thousand, per thousand.....	1. 00
Cigarettes, domestic or imported, weighing not over 3 pounds per thousand, per thousand	1. 00
Cigarettes, domestic or imported, weighing over 3 pounds per thousand, per thousand	3. 00

NOTE.—The internal-revenue taxes on imported manufactured tobacco, snuff, cigars, and cigarettes are *in addition to the import duties thereon*. (§§ 3377, 3392, and 3402, R. S.)

FERMENTED LIQUORS.

Fermented liquors, per barrel, containing not more than 31 gallons.....	1. 00
And at a proportionate rate for halves, thirds, quarters, sixths, and eighths of barrels.	
More than one barrel of 31 gallons, and not more than 63 gallons, in one package	2. 00

OLEOMARGARINE.

All substances heretofore known as oleomargarine, oleo, oleomargarine oil, butterine, lardine, suine, and neutral; all mixtures and compounds of oleomargarine, oleo, oleomargarine oil, butterine, lardine, suine, and neutral; all lard extracts and tallow extracts; and all mixtures and compounds of tallow, beef fat, suet, lard, lard oil, vegetable oil, annotto, and other coloring matter, intestinal fat, and offal fat made in imitation or semblance of butter, or when so made, calculated or intended to be sold as butter or for butter, domestic, per pound.....	. 02
Same, imported from foreign countries, per pound.....	. 15

FILLED CHEESE.

Tax on, per pound.....	. 01
Tax on imported, per pound.....	. 08

OPIUM.

Prepared smoking opium, per pound.....	10. 00
--	--------

BANKS AND BANKERS.

Circulation issued by any bank, etc., or person, per month.....	$\frac{1}{2}$ of 1 p. ct.
Circulation exceeding 90 per cent of capital, in addition, per month...	$\frac{1}{6}$ of 1 p. ct.
Banks, etc., on amount of notes of any person, State bank or State banking association, used for circulation and paid out.....	10 per cent.
Banks, etc., bankers, or associations, on amount of notes of any town, city, or municipal corporation, paid out by them.....	10 per cent.
Every person, firm, association, other than national-bank associations, and every corporation, State bank, or State banking association, on the amount of <i>their own notes</i> used for circulation and paid out by them..	10 per cent.
Every such person, firm, association, corporation, State bank, or State banking association, and also every national banking association, on the amount of notes of any person, firm, association, other than a national banking association, or of any corporation, State bank, or State banking association, or of any town, city, or municipal corporation, used for circulation and paid out by them.....	10 per cent.

PLAYING CARDS.

Playing cards, per pack, containing not more than fifty-four cards.....	\$0.02
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The only taxes under the laws now in force not payable by stamps are as follows:

Tax on deficiencies in production of spirits.
Tax on excess of materials used in production of spirits.
Tax on circulation of banks and bankers.
Tax on notes paid out by banks and others.
Penalties of 50 per cent and 100 per cent.

TABLE OF SPECIAL TAXES AND 50 PER CENT PENALTIES.

Commencing business in—	No. of months liable.	Tax or penalty.	Annual rate in dollars and cents.							
			\$20.	\$25.	\$48.	\$50.	\$100.	\$200.	\$480.	\$600.
June.....	1	{Tax	\$1.67	\$2.08	\$4.00	\$4.17	\$8.33	\$16.67	\$40.00	\$50.00
		{Penalty ..	.83	1.04	2.00	2.08	4.17	8.83	20.00	25.00
May	2	{Tax	3.33	4.17	8.00	8.33	16.67	33.33	80.00	100.00
		{Penalty...	1.67	2.08	4.00	4.17	8.33	16.67	40.00	50.00
April.....	3	{Tax	5.00	6.25	12.00	12.50	25.00	50.00	120.00	150.00
		{Penalty...	2.50	3.13	6.00	6.25	12.50	25.00	60.00	75.00
March	4	{Tax	6.67	8.33	16.00	16.67	33.33	66.67	160.00	200.00
		{Penalty...	3.33	4.17	8.00	8.33	16.67	33.33	80.00	100.00
February.....	5	{Tax	8.33	10.42	20.00	20.83	41.67	83.33	200.00	250.00
		{Penalty...	4.17	5.21	10.00	10.42	20.83	41.67	100.00	125.00
January	6	{Tax	10.00	12.50	24.00	25.00	50.00	100.00	240.00	300.00
		{Penalty...	5.00	6.25	12.00	12.50	25.00	50.00	120.00	150.00
December.....	7	{Tax	11.67	14.58	28.00	29.17	58.33	116.67	280.00	350.00
		{Penalty...	5.83	7.29	14.00	14.58	29.17	58.33	140.00	175.00
November ...	8	{Tax	13.33	16.67	32.00	33.33	66.67	133.33	320.00	400.00
		{Penalty...	6.67	8.33	16.00	16.67	33.33	66.67	160.00	200.00
October.....	9	{Tax	15.00	18.75	36.00	37.50	75.00	150.00	360.00	450.00
		{Penalty...	7.50	9.38	18.00	18.75	37.50	75.00	180.00	225.00
September...	10	{Tax	16.67	20.83	40.00	41.67	83.33	166.67	400.00	500.00
		{Penalty...	8.33	10.42	20.00	20.83	41.67	83.33	200.00	250.00
August.....	11	{Tax	18.33	22.92	44.00	45.83	91.67	183.33	440.00	550.00
		{Penalty...	9.17	11.46	22.00	22.92	45.83	91.67	220.00	275.00
July.....	12	{Tax	20.00	25.00	48.00	50.00	100.00	200.00	480.00	600.00
		{Penalty...	10.00	12.50	24.00	25.00	50.00	100.00	240.00	300.00

INTERNAL-REVENUE RECEIPTS DURING THE LAST TWO FISCAL YEARS.

COMPARATIVE STATEMENT SHOWING THE RECEIPTS FROM THE SEVERAL OBJECTS OF INTERNAL TAXATION IN THE UNITED STATES DURING THE FISCAL YEARS ENDED JUNE 30, 1896, AND 1897.

Objects of taxation.	Receipts during fiscal years ended June 30—		Increase.	Decrease.
	1896.	1897.		
SPIRITS.				
Spirits distilled from apples, peaches, grapes, pears, pineapples, oranges, apricots, berries, and prunes*.....	<i>a</i> \$1, 584, 879. 02	\$1, 260, 743. 74	.....	\$324, 135. 28
Spirits distilled from materials other than apples, peaches, grapes, pears, pineapples, oranges, apricots, berries, and prunes.....	<i>b</i> 73, 743, 018. 60	<i>c</i> 75, 706, 513. 17	\$1, 963, 494. 57	.....
Rectifiers (special tax).....	227, 425. 26	209, 175. 22	.....	18, 250. 04
Retail liquor dealers (special tax).....	4, 669, 818. 91	4, 423, 062. 16	.....	246, 756. 75
Wholesale liquor dealers (special tax)....	439, 704. 80	403, 999. 05	.....	35, 705. 75
Manufacturers of stills (special tax).....	1, 041. 68	842. 08	.....	199. 60
Stills and worms, manufactured (special tax).....	2, 470. 00	1, 550. 00	.....	920. 00
Stamps for distilled spirits intended for export.....	1, 712. 50	2, 657. 50	945. 00	.....
Total	80, 670, 070. 77	82, 008, 542. 92	1, 338, 472. 15	.....
TOBACCO.				
Cigars and cheroots weighing over 3 pounds per thousand	12, 713, 267. 83	12, 189, 507. 29	.....	523, 760. 54
Cigarettes weighing not over 3 pounds per thousand	2, 021, 195. 82	2, 075, 834. 88	54, 639. 06	.....
Cigarettes weighing over 3 pounds per thousand	4, 221. 29	4, 748. 13	526. 84	.....
Snuff	752, 915. 92	796, 118. 37	43, 202. 45	.....
Tobacco, chewing and smoking	15, 220, 028. 25	15, 644, 088. 75	424, 060. 50	.....
Total	30, 711, 629. 11	30, 710, 297. 42	.....	1, 331. 69
FERMENTED LIQUORS.				
Ale, beer, lager beer, porter, and other similar fermented liquors.....	33, 139, 141. 10	31, 841, 362. 40	.....	1, 297, 778. 70
Brewers (special tax).....	163, 770. 96	160, 927. 33	.....	2, 843. 63
Retail dealers in malt liquors (special tax).....	202, 777. 36	191, 071. 12	.....	11, 706. 24
Wholesale dealers in malt liquors (special tax).....	278, 545. 84	278, 801. 22	255. 38	.....
Total	33, 784, 235. 26	32, 472, 162. 07	.....	1, 312, 073. 19
OLEOMARGARINE.				
Oleomargarine, domestic and imported... Manufacturers of oleomargarine (special tax).....	952, 475. 46	850, 691. 18	.....	101, 784. 28
Retail dealers in oleomargarine (special tax).....	15, 725. 00	7, 200. 00	.....	8, 525. 00
Wholesale dealers in oleomargarine (special tax)	178, 968. 00	130, 338. 42	.....	48, 629. 58
.....	72, 264. 00	45, 900. 00	.....	26, 364. 00
Total	1, 219, 432. 46	1, 034, 129. 60	.....	185, 302. 86
FILLED CHEESE.				
Filled cheese, domestic and imported....	.....	16, 661. 37	16, 661. 37	.....
Manufacturers of filled cheese (special tax).....	.....	1, 566. 68	1, 566. 68	.....
Retail dealers in filled cheese (special tax).....	.....	556. 00	556. 00	.....
Wholesale dealers in filled cheese (special tax).....	.....	208. 33	208. 33	.....
Total .....	.....	18, 992. 38	18, 992. 38	.....

* Under the authority of an act approved June 3, 1896, distillers of brandy from pears, pineapples, oranges, apricots, berries, and prunes have been included in the exemptions applicable to distillers of brandy from apples, peaches, or grapes; but no returns from distillers of these additional fruits were made during the fiscal year 1896.

a Includes \$54.04, at 90 cents per gallon.

b Includes \$3,973.57, at 90 cents per gallon.

c Includes \$45,185.80, at 90 cents per gallon.

COMPARITIVE STATEMENT SHOWING THE RECEIPTS FROM THE SEVERAL OBJECTS OF INTERNAL TAXATION IN THE UNITED STATES DURING THE FISCAL YEARS ENDED JUNE 30, 1896 AND 1897—Continued.

Objects of taxation.	Receipts during fiscal years ended June 30—		Increase.	Decrease.
	1896.	1897.		
BANKS, BANKERS, ETC.				
Bank circulation.....				
Notes of persons, State banks, towns, cities, etc., paid out	\$134. 85	\$85. 38		\$49. 47
Total	134. 85	85. 38		49. 47
MISCELLANEOUS.				
Penalties	184, 710. 57	114, 958. 17		69, 752. 40
Opium manufactured for smoking pur- poses	22. 50			22. 50
Playing cards.....	259, 853. 76	251, 306. 52		8, 547. 24
Collections not otherwise herein pro- vided for.....	526. 38	9, 119. 01	\$8, 592. 63	
Total	445, 113. 21	375, 383. 70		69, 729. 51
Aggregate receipts	146, 830, 615. 66	146, 619, 593. 47		211, 022. 19

WITHDRAWALS FOR CONSUMPTION DURING THE LAST TWO FISCAL YEARS.

The quantities of distilled spirits, fermented liquors, manufactured tobacco, snuff, cigars, cigarettes, oleomargarine, and filled cheese on which tax was paid during the last two fiscal years are as follows:

Articles taxed.	Fiscal years ended June 30—		Increase.	Decrease.
	1896.	1897.		
Spirits distilled from apples, peaches, grapes, pears, pineapples, oranges, apricots, berries, and prunes *.....galls..	a 1, 440, 810	1, 146, 131		294, 679
Spirits distilled from materials other than apples, peaches, grapes, pears, pineapples, oranges, apricots, berries, and prunes.....galls..	b 67, 039, 910	c 68, 833, 231	1, 793, 321	
Fermented liquors.....bbls..	35, 826, 098	34, 423, 094		1, 403, 004
Cigars and cheroots weighing over 3 pounds per thousand.....No..	4, 237, 755, 943	4, 063, 169, 097		174, 586, 846
Cigarettes weighing not over 3 pounds per thousand.....No..	4, 042, 391, 640	4, 151, 669, 760	109, 278, 120	
Cigarettes weighing over 3 pounds per thousand.....No..	1, 407, 097	1, 582, 710	175, 613	
Snuff.....lbs..	12, 548, 599	13, 268, 640	720, 041	
Tobacco, chewing and smoking.....lbs..	253, 667, 137	260, 734, 812	7, 067, 675	
Oleomargarine.....lbs..	47, 623, 773	42, 534, 559		5, 089, 214
Filled cheese.....lbs..		1, 666, 137	1, 666, 137	

* See footnote, page 7.

a Includes 60 gallons, at 90 cents.

b Includes 4,415 gallons, at 90 cents.

c Includes 50,206 gallons, at 90 cents.

AGGREGATE COLLECTIONS MADE AND REPORTED TO THE COMMISSIONER OF INTERNAL REVENUE BY THE COLLECTORS OF THE SEVERAL COLLECTION DISTRICTS DURING THE FISCAL YEAR ENDED JUNE 30, 1897.

Collection districts.	Names of collectors.	Amount collected.
District of Alabama.....	Rodolphus O. Randall.....	\$158,999.06
District of Arkansas.....	Robert T. Cook.....	90,674.57
First California.....	Osca M. Welburn.....	2,739,059.07
Do.....	B. M. Thomas (acting).....	7,514.78
Fourth California.....	Waverly Stairley.....	302,685.70
District of Colorado.....	Albert L. New.....	391,995.84
District of Connecticut.....	John C. Byxbee.....	1,066,470.96
District of Florida.....	George W. Wilson.....	462,397.29
District of Georgia.....	Paul B. Trammell.....	447,698.85
First Illinois.....	William J. Mize.....	5,556,327.15
Fifth Illinois.....	James W. Hunter.....	15,859,716.29
Eighth Illinois.....	Joseph L. Wilcox.....	10,037,884.89
Thirteenth Illinois.....	William K. Murphy.....	661,678.74
Sixth Indiana.....	William H. Bracken.....	2,539,991.02
Seventh Indiana.....	Joshua Jump.....	6,024,372.11
Third Iowa.....	John C. Kelly.....	175,414.44
Fourth Iowa.....	William H. Stackhouse.....	276,827.21
District of Kansas.....	Richard B. Morris.....	250,398.32
Second Kentucky.....	Joshua D. Powers.....	1,371,270.87
Fifth Kentucky.....	Ben Johnson.....	8,793,111.45
Sixth Kentucky.....	Alexander Davezac.....	2,308,018.41
Seventh Kentucky.....	Wallace M. Shelby.....	1,503,463.24
Eighth Kentucky.....	Charles H. Rodes.....	1,682,193.70
District of Louisiana.....	John J. Carter.....	1,299,526.39
District of Maryland.....	Murray Vandiver.....	5,454,795.82
District of Massachusetts.....	Edward J. Donovan.....	2,884,541.60
Do.....	Peter J. Hughes (acting).....	550,875.81
Do.....	James D. Gill.....	582,982.33
First Michigan.....	James Phelan.....	2,048,050.90
Fourth Michigan.....	Israel C. Smith.....	193,452.28
District of Minnesota.....	William H. Harries.....	2,224,315.85
First Missouri.....	Charles Speck.....	2,337,381.83
Do.....	H. D. Cleveland (acting).....	853,625.42
Do.....	Wayman Crow McCreery.....	3,634,954.46
Sixth Missouri.....	Webster Withers.....	538,721.15
District of Montana.....	Ambrose W. Lyman.....	143,813.69
Do.....	John Moffitt (acting).....	82,407.56
District of Nebraska.....	James E. North.....	1,313,881.81
District of New Hampshire.....	Calvin Page.....	403,719.62
First New Jersey.....	James Butcher.....	191,501.31
Fifth New Jersey.....	William D. Rutan.....	3,919,596.96
District of New Mexico.....	Charles M. Shannon.....	38,019.20
First New York.....	John C. Kelley.....	3,976,333.90
Do.....	Alexander McKinny (acting).....	1,708,566.23
Do.....	Frank R. Moore.....	665,159.23
Second New York.....	John A. Mason.....	2,277,365.12
Third New York.....	Edward Grosse.....	3,224,688.36
Do.....	Andrew J. Sparks (acting).....	996,939.80
Do.....	Ferdinand Eidman.....	1,068,069.87
Fourteenth New York.....	Louis W. Pratt.....	1,742,181.69
Twenty-first New York.....	William A. Beach.....	885,574.05
Twenty-eighth New York.....	Valentine Fleckenstein.....	1,875,888.49
Fourth North Carolina.....	Furnifold M. Simmons.....	1,073,228.60
Fifth North Carolina.....	Samuel L. Rogers.....	1,687,592.48
First Ohio.....	Joseph H. Dowling.....	5,437,571.81
Do.....	Herman F. Cellarius (acting).....	2,469,749.36
Do.....	Bernhard Bettmann.....	2,090,927.93
Tenth Ohio.....	George W. Hull.....	717,021.31
Eleventh Ohio.....	Samuel M. McMillen.....	890,364.56
Eighteenth Ohio.....	Louis P. Ohliger.....	1,143,153.14
District of Oregon.....	Henry Blackman.....	275,577.44
First Pennsylvania.....	William H. Doyle.....	2,573,982.42
Do.....	Francis B. Bracken (acting).....	598,451.46
Do.....	Penrose A. McClain.....	822,240.41
Ninth Pennsylvania.....	Raymond E. Shearer.....	1,980,608.34
Twelfth Pennsylvania.....	Grant Herring.....	798,386.65
Twenty-third Pennsylvania.....	Edmond A. Bigler.....	4,672,648.21
District of South Carolina.....	Samuel A. Townes.....	93,350.47
Second Tennessee.....	John T. Essary.....	175,087.93
Fifth Tennessee.....	Frank P. Bond.....	893,533.34
Third Texas.....	J. Edward Kauffman.....	304,464.57
Fourth Texas.....	James L. Doggett.....	137,383.81
Second Virginia.....	William Ryan.....	1,742,588.53
Sixth Virginia.....	William H. Fowle (acting).....	761,861.95
Do.....	Park Agnew.....	149,296.05
District of West Virginia.....	Edwin Myers Gilkeson.....	706,874.77
First Wisconsin.....	James W. Murphy.....	4,119,280.36
Second Wisconsin.....	Moritz F. Blumenfeld.....	479,272.88
Aggregate collections.....		146,619,593.47

RECEIPTS, BY STATES AND TERRITORIES, DURING THE LAST FISCAL YEAR.

AGGREGATE COLLECTIONS OF INTERNAL REVENUE, BY STATES AND TERRITORIES, DURING THE FISCAL YEAR ENDED JUNE 30, 1897.

States and Territories.	Aggregate collections.	States and Territories.	Aggregate collections.
Alabama	\$158, 999. 06	Montana <i>g</i>	\$226, 221. 25
Arkansas	90, 674. 57	Nebraska <i>h</i>	1, 313, 881. 81
California <i>a</i>	3, 049, 259. 55	New Hampshire <i>i</i>	403, 719. 62
Colorado <i>b</i>	391, 995. 84	New Jersey	4, 111, 098. 27
Connecticut <i>c</i>	1, 066, 470. 96	New Mexico <i>k</i>	38, 019. 20
Florida	462, 397. 29	New York	18, 420, 766. 74
Georgia	447, 698. 85	North Carolina	2, 760, 821. 08
Illinois	32, 115, 607. 07	Ohio	12, 748, 788. 11
Indiana	8, 564, 363. 13	Oregon <i>l</i>	275, 577. 44
Iowa	452, 241. 65	Pennsylvania	11, 446, 317. 49
Kansas <i>d</i>	250, 398. 32	South Carolina	93, 350. 47
Kentucky	15, 658, 057. 67	Tennessee	1, 068, 621. 27
Louisiana <i>e</i>	1, 299, 526. 39	Texas	441, 848. 38
Maryland <i>f</i>	5, 454, 795. 82	Virginia	2, 653, 746. 53
Massachusetts	4, 018, 399. 74	West Virginia	706, 874. 77
Michigan	2, 241, 503. 18	Wisconsin	4, 598, 553. 24
Minnesota	2, 224, 315. 85		
Missouri	7, 364, 682. 86	Total	146, 619, 593. 47

a Including the State of Nevada.

b Including the State of Wyoming.

c Including the State of Rhode Island.

d Including the Indian Territory and the Territory of Oklahoma.

e Including the State of Mississippi.

f Including the State of Delaware, District of Columbia, and two counties of Virginia.

g Including the States of Idaho and Utah.

h Including the States of North Dakota and South Dakota.

i Including the States of Maine and Vermont.

k Including the Territory of Arizona.

l Including the State of Washington and the Territory of Alaska.

AMOUNT OF INTERNAL REVENUE COLLECTED IN THE SEVERAL STATES, TERRITORIES ETC., THAT HAVE BEEN CONSOLIDATED WITH OTHER DISTRICTS, FOR THE FISCAL YEAR ENDED JUNE 30, 1897.

States, Territories, etc.	Amount collected.	States, Territories, etc.	Amount collected.
Alaska	\$7, 261. 68	Nevada	\$17, 487. 55
Arizona	19, 900. 80	New Hampshire	338, 789. 73
California	3, 031, 772. 00	New Mexico	18, 118. 40
California, Fourth district of	285, 198. 15	North Dakota	25, 881. 61
Colorado	391, 995. 84	Oklahoma Territory	11, 655. 57
Connecticut	660, 333. 86	Oregon	106, 962. 38
Delaware	96, 308. 36	Rhode Island	406, 137. 10
District of Columbia	197, 859. 35	South Dakota	49, 071. 98
Idaho	23, 574. 08	Utah	47, 429. 18
Indian Territory	4, 768. 93	Vermont	21, 900. 49
Kansas	233, 973. 82	Virginia	2, 656, 168. 11
Louisiana	1, 287, 932. 02	Virginia, two counties of—Acco- mac and Northampton, belong- ing to collection district of Maryland	2, 421. 58
Maine	43, 029. 40	Washington	161, 353. 38
Maryland	5, 158, 206. 53	Wyoming	11, 188. 26
Mississippi	11, 594. 37		
Montana	155, 217. 99		
Nebraska	1, 238, 928. 22		

RECEIPTS FOR FIRST THREE MONTHS OF PRESENT FISCAL YEAR.

The following table shows the receipts from the several objects of taxation for the first quarter of the fiscal years ending June 30, 1897 and 1898. A comparison of the receipts for the two periods is also given:

Objects of taxation.	Amount of tax paid during first three months of fiscal year—		Increase.	Decrease.
	1897.	1898.		
SPIRITS.				
Spirits distilled from apples, peaches, grapes, pears, pineapples, oranges, apricots, berries, and prunes.....	\$248, 026. 31	\$267, 622. 12	\$19, 595. 81	.....
Spirits distilled from materials other than apples, peaches, grapes, pears, pineapples, oranges, apricots, berries, and prunes.....	16, 995, 559. 55	19, 621, 733. 00	2, 626, 173. 45	.....
Wine made in imitation of champagne, etc.....	.....	.....	.....	.....
Rectifiers (special tax).....	88, 050. 03	96, 687. 53	8, 637. 50	.....
Retail liquor dealers (special tax).....	2, 392, 021. 79	2, 357, 609. 20	.....	\$34, 412. 59
Wholesale liquor dealers (special tax)...	223, 258. 84	227, 726. 61	4, 467. 77	.....
Manufacturers of stills, and stills and worms manufactured (special tax).....	735. 00	562. 50	.....	172. 50
Stamps for distilled spirits intended for export.....	361. 10	384. 50	23. 40	.....
Case stamps for distilled spirits bottled in bond.....	.....	526. 90	526. 90	.....
Total.....	19, 948, 012. 62	22, 572, 852. 36	2, 624, 839. 74	.....
TOBACCO.				
Cigars and cheroots at \$3 per thousand...	3, 149, 120. 19	<i>a</i> 3, 341, 191. 97	192, 071. 78	.....
Cigarettes at 50 cents per thousand.....	562, 367. 73	<i>b</i> 930, 637. 03	368, 269. 30	.....
Snuff of all descriptions.....	182, 965. 77	203, 388. 00	20, 422. 23	.....
Tobacco, manufactured, of all descriptions.....	3, 475, 967. 12	3, 739, 155. 79	263, 188. 67	.....
Total.....	7, 370, 420. 81	8, 214, 372. 79	843, 951. 98	.....
FERMENTED LIQUORS.				
Fermented liquors, tax of \$1 per barrel on, discount rate.....	9, 790, 663. 27	<i>c</i> 12, 300, 750. 65	2, 510, 087. 38	.....
Brewers (special tax).....	79, 183. 37	82, 331. 28	3, 147. 91	.....
Retail dealers in malt liquors (special tax).....	114, 057. 29	127, 547. 43	13, 490. 14	.....
Wholesale dealers in malt liquors (special tax).....	150, 072. 37	160, 516. 41	10, 444. 04	.....
Total.....	10, 133, 976. 30	12, 671, 145. 77	2, 537, 169. 47	.....
OLEOMARGARINE.				
Oleomargarine, domestic and imported...	166, 634. 66	180, 223. 68	13, 589. 02	.....
Manufacturers of oleomargarine (special tax).....	3, 600. 00	4, 800. 00	1, 200. 00	.....
Retail dealers in olemargarine (special tax).....	69, 681. 00	58, 160. 00	.....	11, 521. 00
Wholesale dealers in oleomargarine (special tax).....	29, 200. 00	21, 412. 00	.....	7, 788. 00
Total.....	269, 115. 66	264, 595. 68	.....	4, 519. 98
FILLED CHEESE.				
Filled cheese, domestic and imported....	435. 01	1, 376. 64	941. 63	.....
Manufacturers of filled cheese (special tax).....	333. 34	1, 666. 66	1, 333. 32	.....
Retail dealers in filled cheese (special tax).....	239. 00	36. 00	.....	203. 00
Wholesale dealers in filled cheese (special tax).....	208. 33	.....	.....	208. 33
Total.....	1, 215. 68	3, 079. 30	1, 863. 62	.....

a Includes \$75,220.64 at \$1 per thousand.

b Includes \$732,068.99 at \$1 per thousand and \$1,059.06 at \$3 per thousand.

c Includes \$4,367,101.85 at new rate.

RECEIPTS FOR FIRST THREE MONTHS OF PRESENT FISCAL YEAR—Continued.

Object of taxation.	Amount of tax paid during first three months of fiscal year—		Increase.	Decrease.
	1897.	1898.		
BANKS, BANKERS, ETC.				
Bank circulation.....				
Notes of persons, State banks, towns, cities, etc., paid out.....				
Total				
MISCELLANEOUS.				
Penalties	\$28, 807. 10	\$17, 542. 88		\$11, 264. 22
Opium manufactured for smoking purposes		114. 90	\$114. 90	
Playing cards.....	43, 330. 96	48, 565. 18	5, 234. 22	
Collections not otherwise herein provided for.....	8. 45	364. 65	356. 20	
Total	72, 146. 51	66, 587. 61		5, 558. 90
Aggregate receipts.....	37, 794, 887. 58	43, 792, 633. 51	5, 997, 745. 93	

COST OF COLLECTION.

The cost of collection for the past fiscal year, distributed among the different items of appropriation, was approximately as follows:

For salaries and expenses of collectors, including pay of deputy collectors, clerks, etc., and including expenses incident to enforcing the provisions of law taxing oleomargarine.....	\$1, 727, 495. 21
For salaries and expenses of revenue agents, surveyors of distilleries, gaugers, storekeepers, and miscellaneous expenses.....	1, 777, 822. 05
For paper for internal-revenue stamps.....	37, 313. 34
For expenses of detecting and punishing violations of internal-revenue laws.....	49, 218. 68
For salaries of officers, clerks, and employees in the office of Commissioner of Internal Revenue.....	256, 620. 21
Total amount expended	3, 848, 469. 49

PERCENTAGE OF COST OF COLLECTION.

The percentage of cost of collection is 2.62 per cent. The expenses for the previous fiscal year were \$4,086,292.47, or 2.78 per cent of the collections for that year, the figures indicating a slight decrease in the percentage of cost for the fiscal year just ended.

MISCELLANEOUS EXPENSES.

The act of Congress approved August 7, 1882, making provision for sundry civil expenses for the year ended June 30, 1883, required the Commissioner of Internal Revenue to make a detailed statement of all miscellaneous expenditures in the Bureau of Internal Revenue for which appropriation was made in that act. In accordance with this requirement, I submit the following detailed statement of miscellaneous expenses incurred:

Telegraphing on public business	\$412. 85
Locks for use at distilleries	2, 015. 06
Hydrometers used in gauging spirits	5, 487. 50
Weighing beams for use in weighing spirits	563. 91
Expenses of testing spirits weighed, labor, etc	23. 34
Steel canceling dies.....	18. 60
Saccharometers and chemicals for testing sweet-wine samples and oleomargarine	72. 65

MISCELLANEOUS EXPENSES—continued.

Stationery for internal-revenue officers	\$300. 98
The Internal Revenue Record supplied to internal-revenue officers.....	2, 242. 31
The Federal Reporter for the office of the Commissioner of Internal Revenue.....	17. 50
Traveling expenses of clerks and chemist under special orders of the Department	79. 33
Expenses of seizures and sales by collectors.....	518. 01
Total.....	11, 752. 04

ESTIMATED EXPENSES FOR NEXT FISCAL YEAR.

I estimate the expenses of the Internal-Revenue Service for the fiscal year ending June 30, 1899, as follows:

For salaries and expenses of collectors, including pay of deputy collectors and surveyors and clerks, and expense of enforcing the act of August 2, 1886, taxing oleomargarine, and the act of August 4, 1886, imposing on the Government the expense of the inspection of tobacco exported, and the act of June 6, 1896, imposing a tax on filled cheese.....	\$1, 850, 000
For salaries and expenses of 20 revenue agents, for fees and expenses of gaugers, for salaries of storekeepers, and for miscellaneous expenses...	2, 150, 000
For paper for internal-revenue stamps.....	40, 000
For detecting and bringing to trial and punishment persons guilty of violating the internal-revenue laws, including payment for information and detection	75, 000
For salaries of officers, clerks, and employees in the office of the Commissioner of Internal Revenue.....	259, 090
Total	4, 374, 090

SALARIES.

I have the honor to recommend that Congress appropriate for the fiscal year ending June 30, 1899, the sum of \$259,090, as salaries for the following officers, clerks, and employees in this Bureau:

One Commissioner, at.....	\$6, 000
One Deputy Commissioner, at.....	3, 200
One chemist, at.....	2, 500
Two heads of division, at.....	2, 500
Five heads of division, at.....	2, 250
One superintendent of stamp vault, at	2, 000
One stenographer, at.....	1, 800
Twenty-four clerks, at.....	1, 800
Twenty-four clerks, at.....	1, 600
Thirty-four clerks, at.....	1, 400
Twenty-four clerks, at	1, 200
Thirteen clerks, at	1, 000
Forty clerks, at.....	900
Two messengers, at.....	840
Fourteen assistant messengers, at.....	720
Thirteen laborers, at	660

An aggregate of 200 persons.

I also recommend the appropriation of the sum of \$2,500 as salaries for one stamp agent at \$1,600 and one counter, at \$900, the same to be reimbursed by the stamp manufacturers, as provided by the act of August 5, 1882.

SCALE OF SALARIES OF COLLECTORS.

The recommendations made for the salaries of collectors are based upon an estimate of their probable collections according to the following scale, with the qualification that if the actual collections should vary from the amounts estimated, the salaries will be readjusted at the end of the fiscal year:

For collection of—	Salary.	For collection of—	Salary.
\$25,000 or less	\$2, 000	\$375,001 to \$425,000	\$3, 375
25,001 to \$37,500	2, 125	425,001 to 475,000	3, 500
37,501 to 50,000	2, 250	475,001 to 550,000	3, 625
50,001 to 75,000	2, 375	550,001 to 625,000	3, 750
75,001 to 100,000	2, 500	625,001 to 700,000	3, 875
100,001 to 125,000	2, 625	700,001 to 775,000	4, 000
125,001 to 175,000	2, 750	775,001 to 850,000	4, 125
175,001 to 225,000	2, 875	850,001 to 925,000	4, 250
225,001 to 275,000	3, 000	925,001 to 1,000,000	4, 375
275,001 to 325,000	3, 125	1,000,001 and upward	4, 500
325,001 to 375,000	3, 250		

In addition to the salary based upon the above-mentioned scale, the collector shall receive a commission of one-half of 1 per cent on tax-paid spirit stamps, and may receive additional compensation on account of territorial extent, as provided by law, provided the gross compensation does not exceed \$4,500. (See sections 3148 and 3314, Rev. Stat.)

OFFICIAL FORCE.

The force connected with this Bureau during the fiscal year which ended June 30, 1897, in the various districts throughout the United States, as reorganized under the Executive order of May 21, 1887, was 63 collectors, who received per annum salaries as follows:

Number.	Salary.	Number.	Salary.	Number.	Salary.
33	\$4, 500	4	\$3, 875	5	\$3, 000
1	4, 375	4	3, 625	3	2, 875
2	4, 250	2	3, 500	2	2, 750
1	4, 125	2	3, 375	1	2, 625
1	4, 000	1	3, 250	1	2, 500

There were also employed 958 deputy collectors, who received per annum salaries as follows:

Number.	Salary.	Number.	Salary.	Number.	Salary.
22	\$2, 000	34	\$1, 300	9	\$500
11	1, 900	169	1, 200	1	480
33	1, 800	127	1, 100	1	425
1	1, 750	136	1, 000	11	400
10	1, 700	2	950	4	360
31	1, 600	64	900	27	300
2	1, 550	4	850	3	250
59	1, 500	23	800	2	240
9	1, 450	1	750	7	200
119	1, 400	5	700	1	150
1	1, 350	25	600	4	120

There were also employed in the offices of the different collectors 185 clerks, who received per annum salaries as follows:

Number.	Salary.	Number.	Salary.	Number.	Salary.
1	\$1,800	8	\$1,150	9	\$700
2	1,600	6	1,100	2	650
3	1,500	30	1,000	11	600
9	1,400	34	900	1	500
4	1,300	18	800	1	400
1	1,250	5	750		
38	1,200	2	720		

Also 23 porters, messengers, or janitors, who received per annum salaries as follows:

Number.	Salary.	Number.	Salary.	Number.	Salary.
5	\$600	5	\$400	1	\$200
3	500	2	300	1	120
4	480	1	240	1	100

At the close of the year ended June 30, 1897, 202 officers, clerks, messengers, and laborers were employed in this Bureau, and the aggregate amount paid during the year for their salaries was \$256,620.21.

STOREKEEPERS, GAUGERS, ETC.

There were also employed 587 gaugers, who received fees not to exceed \$5 per day, 405 storekeepers, and 1,430 storekeepers and gaugers, whose pay did not exceed \$4 per day, and 5 distillery surveyors. All the foregoing officers are paid only when actually employed.

Storekeepers are assigned to those distilleries only which have a surveyed daily capacity exceeding 100 bushels, and are paid such compensation as may be prescribed by the Commissioner of Internal Revenue, not to exceed \$4 per day.

Storekeepers and gaugers are assigned to distilleries having a capacity of 100 bushels or less, which are in operation, and to distilleries of a capacity not exceeding 500 bushels, when under suspension. When the business of bottling spirits in bond is carried on at a distillery of the latter class, if the increase of work so requires, officers performing the separate duty of storekeeper and of gauger are assigned thereto.

Under the act of August 28, 1894, storekeepers and gaugers may now be assigned to perform the separate duties of a storekeeper at any distillery, or at any general or special bonded warehouse, or to perform any of the duties of a gauger, under the internal-revenue laws.

The pay of storekeepers and gaugers assigned to distilleries whose registered daily capacity is 20 bushels or less, is fixed by law at \$2 per diem. The pay of those assigned to larger distilleries has been graded according to the following scale:

Compensation of storekeepers and gaugers assigned to distilleries in operation having a surveyed daily capacity exceeding 20 bushels, and not exceeding 40 bushels, \$3 per day; compensation of those assigned to distilleries having a surveyed daily capacity exceeding 40 bushels, and not exceeding 60 bushels, \$3.50 per day; compensation of those assigned to distilleries having a surveyed daily capacity exceeding 60 bushels, \$4 per day.

The compensation of such officers assigned to distilleries under suspension having a surveyed daily capacity not exceeding 20 bushels, and having not exceeding 5,000 gallons of spirits in the distillery warehouse, is \$2, for such days only as the officer is required to be in attendance to make withdrawals of spirits, or for other necessary purposes; when the quantity of spirits in warehouse of a suspended distillery having a daily capacity not exceeding 500 bushels, exceeds 5,000 gallons, and does not exceed 25,000 gallons, the compensation is \$2 per day of constant attendance; when the quantity exceeds 25,000 and does not exceed 100,000 gallons, \$3 per day; and when the quantity exceeds 100,000 gallons, \$4 per day.

GENERAL CONDITION OF THE OFFICE AND THE SERVICE.

The work of the Bureau, both in this office and in the field, is well advanced and fully up to date. The efficient and faithful services of the officers and employees who have contributed to produce this result are highly appreciated, and deserve warm commendation.

REPORT OF WORK PERFORMED.

The report of work performed by the different divisions of the office during the fiscal year ended June 30, 1897, is shown by the following statement:

LAW DIVISION.

Offers in compromise briefed	899
Solicitors' opinions prepared	898
Offers in compromise acted upon	964
Report of seizures on Form 117 received	988
Report of seizures and destructions on Form 161 received	2,347
Reports on Form 128 received	7
Other reports received and examined	3,832
Reward claims acted upon	9
Letters written	6,294
Letters received	13,588
Claims for abatement of taxes disposed of	5,096
Orders and certificates of abatement of taxes issued	785
Amount of abatement claims allowed (uncollectible)	\$153,445.12
Amount of abatement claims allowed (erroneous)	\$121,908.11
Amount of abatement claims rejected (uncollectible)	\$8,787.01
Amount of abatement claims rejected (erroneous)	\$69,849.75
Claims for refunding taxes disposed of	219
Amount of refunding claims allowed	\$8,398.72
Amount of refunding claims rejected	\$100,035.31
Blank forms filled out and addressed	3.775

DIVISION OF DISTILLED SPIRITS.

Returns and reports relating to distilled spirits examined and disposed of	419,592
Returns and reports relating to fermented liquors examined and disposed of	45,462
Computations made of capacities of distilleries and of distillers' monthly liabilities	15,008
Cases of liability to assessment for deficiency, excess, and errors in gauging found and reported	2,861
Aggregate amount reported for assessment	\$136,804.28
Examined and issued for use at distilleries:	
Slaught locks	337
Miller locks	812
Total	1,149

COMMISSIONER OF INTERNAL REVENUE.

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Examined and issued to gauging officers:

Hydrometer sets	47
Hydrometer boxes	64
Hydrometer cups	279
Hydrometer stems	1, 722
Hydrometer-stem holders	8
Thermometers	743
Gauging rods	16
Wantage rods	150
Weighing beams issued for use of gauging officers.....	47
Letters written	24, 758
Letters received	11, 019

DIVISION OF TOBACCO.

Accounts of cigar manufacturers audited.....	30, 301
Accounts of tobacco manufacturers audited.....	3, 621
Accounts of tobacco manufacturers recorded.....	2, 394
Statements of apparent deficiencies in accounts sent to collectors..	1, 323
Notices of apparent deficiencies in accounts sent to collectors for service on manufacturers.....	2, 646
Explanations of deficiencies examined and acted upon.....	1, 409
Claims for abatement and refunding of taxes examined and opinions thereon furnished to the law division.....	40
Circular letters prepared and sent to collectors.....	2
Letters written	1, 028
Letters received	882

DIVISION OF STAMPS.

Sheets of stamps received from Bureau of Engraving and Printing and counted	46, 482, 560
Sheets of stamps returned by collectors, counted for reissue.....	29, 120
Certificates of registry received from Public Printer and counted ..	65, 250
Certificates of registry returned by collectors and counted.....	4, 716
Collectors' orders and requisitions filled	4, 088
Packages of stamps mailed.....	55, 333
Books of stamps, coupons, and stubs, returned by collectors, examined and counted	71, 355
Stamps and coupons returned, counted, credited in collectors' accounts, and forwarded to Auditor.....	88, 232, 801
Stubs of stamps examined.....	16, 937, 650
Books of stamps and coupons referred to Auditor	44, 152
Stamps returned by collectors, unfit for reissue and stamps returned for redemption, counted and certified for destruction.....	406, 594
Claims for redemption of stamps received and examined	458
Claims for redemption of stamps allowed and referred to Auditor ..	397
Claims for redemption of stamps rejected.....	27
Applications for restamping received and disposed of	92
Applications for issue of special-tax stamps in lieu of others destroyed, received and disposed of	363
Claims on Forms 66, 66 A, and 325, examined, allowed, and referred to Auditor and assessment division	448
Stubs of tax-paid spirit and special-tax stamps, and items Form 168, checked with claims Forms 66, 66 A, and 325.....	1, 840
Reports examined and disposed of	31, 796
Statements of accounts made.....	195
Names of persons appearing liable to penalty copied from stubs of special-tax stamps.....	11, 675
Names of persons liable to penalty for default of proper return of special-tax liability reported to assessment division.....	7, 283
Reexamination of stubs of special-tax stamps made to verify lists of persons reported for assessment	7, 283
Packages received by express recorded and distributed.....	180
Packages received by registered mail recorded and distributed	10, 580
Acknowledgments of stamps prepared and forwarded.....	3, 147
Letters written	3, 001
Value of stamps received from Bureau of Engraving and Printing. \$	172, 634, 701. 50

Value of stamps issued to collectors	161, 711, 873. 77
Value of stamps on tin-foil wrappers for tobacco issued to manufacturers	86 207. 76
Value of stamps destroyed	1, 576, 617. 51
Value of stamps and coupons forwarded to Auditor as vouchers in collectors' accounts	12, 095, 042. 63
Value of claims for redemption of stamps allowed.....	17, 113. 52

DIVISION OF ASSESSMENTS.

Reports relating to assessments examined and disposed of	20, 481
Reports relating to bonded accounts examined and disposed of	509, 255
Reports relating to exportations examined and disposed of.....	180, 563
Reports relating to the fortification of wines examined and disposed of	662
Claims for drawback disposed of	131
Letters written, including telegrams and printed forms calling for corrections	7, 654
Letters and telegrams received.....	4, 138

DIVISION OF ACCOUNTS.

Weekly reports examined and disposed of	3, 192
Monthly reports examined and disposed of.....	47, 580
Quarterly reports examined and disposed of	507
Miscellaneous reports examined and disposed of	845
Certificates of deposit for internal-revenue collections recorded (amounting to \$146,595,743.89)	27, 792
Certificates of deposit for compromise offers, etc., recorded (amounting to \$89,704.04)	1, 093
Drafts mailed to collectors for monthly expenses (amounting to \$2,706,320)	753
Drafts mailed to collectors for gaugers' fees, etc. (amounting to \$682,407.32)	7, 242
Drafts mailed to collectors for compromise offers returned (amounting to \$25,413.70)	122
Drafts mailed to depositories for transfer of funds (amounting to \$78,092.84)	512
Drafts mailed to internal-revenue agents for salary (amounting to \$41,586.16)	233
Amount disbursed on pay roll of Office of Commissioner of Internal Revenue.....	\$256, 620. 21
Special allowances to collectors of internal revenue recommended to the Secretary of the Treasury.....	175
Final statements of collectors' accounts referred to the Auditor of the Treasury for settlement.....	14
Collectors' monthly reports of collections consolidated into annual statements.....	700
Annual statements of collectors' monthly reports of collections recorded.....	84
Schedules of gaugers' accounts prepared.....	213
Checks for gaugers' fees and expenses filled out.....	6, 847
Deputy collectors' expense accounts recorded in detail.....	8, 631
Monthly abstracts of collections recorded.....	1, 960
Accounts returned for correction.....	1, 552
Letters received and disposed of.....	2, 564
Letters written.....	4, 009

DIVISION OF REVENUE AGENTS.

Reports of revenue agents received and disposed of.....	6, 459
Reports of collectors received and disposed of	444
Accounts of revenue agents examined	479
Miscellaneous expense accounts examined.....	149
Sales by dealers in oleomargarine abstracted and referred to collectors.....	16, 258
Reports relative to oleomargarine examined and disposed of.....	1, 291
Reports of examining officers on condition of collectors' accounts examined and recorded.....	188

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Reports of collectors of seizures of illicit stills, Form 162, examined and recorded.....	275
Reports of revenue agents of seizures, etc., Form 170, examined and recorded.....	157
Letters written	1,578

DIVISION OF APPOINTMENTS, RECORDS, AND FILES.

Commissions of collectors recorded, and appointees notified.....	15
Bonds of collectors and disbursing agents recorded	26
Commissions of gaugers, storekeepers, and storekeepers and gaugers recorded, appointees notified, and blank bonds prepared.....	213
Bonds of gaugers, storekeepers, etc., recorded.....	212
Revocations of commissions and resignations of gaugers, storekeepers, etc., recorded and mailed.....	105
Collectors' reports on Form 242, assignments of storekeepers, gaugers, etc., examined and acted upon	738
Statements of organizations of collectors' offices and districts, Form 204, recorded.....	63
Reports of examining officers on condition of collectors' offices, Form 188, examined and acted upon.....	164
Letters received for entire Bureau registered and distributed.....	37,404
Letters briefed and filed	22,730
Press copies of letters sent registered and arranged for reference....	43,742
Pages of press-copy letters copied in records, doubly indexed, and compared.....	5,926
Pages of unrecorded press-copy letters bound in volumes, paged, and indexed	50,320
Pages of letter and cap paper copied and compared.....	7,330
Letters paged in registers and compared.....	29,094
Orders for press copies for reference filed.....	3,033
Blank forms prepared and issued.....	7,492,819
Blank books prepared and issued.....	34,724
Letters written	6,854

DIVISION OF CHEMISTRY.

Letters written	125
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REVENUE AGENTS' DIVISION.

Twenty revenue agents have been employed during the last fiscal year, 1 as chief of division in this office, 13 in charge of territorial divisions, 3 in the examination of the offices and accounts of collectors, and 3 in assisting agents in charge of divisions and on special duty.

EXPENSES OF REVENUE AGENTS.

There have been expended from the appropriation for salaries and expenses of revenue agents during the year the following amounts:

Aggregate salary of agents.....	\$44,640.00
Aggregate amount of traveling expenses.....	30,626.75
Stationery furnished agents.....	300.98
Transportation over Pacific railroads.....	1,355.89
Total.....	76,923.62

WORK DONE BY REVENUE AGENTS AND AMOUNT EXPENDED FROM "FRAUD FUND" FROM JULY 1, 1896, TO JUNE 30, 1897, BY CONGRESSIONAL DISTRICTS.

States.	Congressional districts.	Amount expended from fraud fund.	Registered distilleries reported for seizure.	Illicit stills seized.	Gallons of spirits reported for seizure.	Value of property reported for seizure.	Taxes reported for assessment.
Alabama.....	First.....				362	\$415.00	
Do.....	Third.....	\$3.00		2		25.00	
Do.....	Fourth.....	631.00	4	69	545	5,455.00	
Do.....	Fifth.....	763.00	3	107	173.90	6,606.59	
Do.....	Sixth.....	267.50		21	21.75	2,280.00	
Do.....	Seventh.....	136.50		11	8	1,105.00	
Do.....	Eighth.....	569.50		74	136	6,306.00	
Do.....	Ninth.....	15.00		2		45.00	
Arkansas.....	First.....	17.00		1		60.00	\$45.00
Do.....	Second.....	160.00		6		416.00	
Do.....	Third.....	413.00		18		1,365.00	
Do.....	Fourth.....	384.00		11	10	1,000.00	
Do.....	Fifth.....	72.00		4	586	409.00	363.50
Do.....	Sixth.....	63.00		4		350.00	
California.....	First.....						265.63
Do.....	Second.....	115.00			93	100.00	350.00
Do.....	Third.....						15.63
Do.....	Fourth.....	140.00			477	770.00	3,760.63
Do.....	Fifth.....				40	319.25	5,091.82
Do.....	Sixth.....	121.43					1,561.00
Colorado.....	First.....						1,657.00
Do.....	Second.....						605.13
Connecticut.....	Second.....						150.00
Do.....	Fourth.....						150.00
Delaware.....	First.....				31.29	40.50	293.33
Florida.....	First.....	9.00				25.00	
Georgia.....	First.....	10.00		1	1,192.51	710.00	
Do.....	Second.....					17.00	
Do.....	Third.....	445.00		3	120.30	356.50	
Do.....	Fourth.....	507.50	1	65	532	4,552.00	
Do.....	Fifth.....	1,367.72		66	344.75	4,055.55	
Do.....	Sixth.....	1,260.50		42	94	2,492.00	
Do.....	Seventh.....	2,069.50		121	501.50	8,201.80	
Do.....	Eighth.....	151.50	1	18	1,088.46	2,555.58	
Do.....	Ninth.....	6,364.92	3	466	2,314.80	44,675.30	
Do.....	Tenth.....	43.27		1	240.90	330.00	
Do.....	Eleventh.....				708	880.50	

WORK DONE BY REVENUE AGENTS AND AMOUNT EXPENDED FROM "FRAUD FUND"
FROM JULY 1, 1896, TO JUNE 30, 1897, BY CONGRESSIONAL DISTRICTS—Cont'd.

States.	Congressional districts.	Amount expended from fraud fund.	Registered distilleries reported for seizure.	Illicit stills seized.	Gallons of spirits reported for seizure.	Value of property reported for seizure.	Taxes reported for assessment.
Illinois.....	First	\$47.47	.....	.....	99	\$19.80	\$1,471.88
Do	Second	126.19	.....	.....	64	19.20	212.50
Do	Third	57.81	.....	.....	112	42.70	1,966.52
Do	Fourth	36.47	.....	.....	27	8.10	206.90
Do	Fifth	92.98	.....	.....	28.78	8.63	681.89
Do	Sixth	93.03	.....	.....	37	11.10	328.34
Do	Seventh .....	.....	.....	.....	21	6.30	462.50
Do	Eighth	169.62	.....	.....	52.50	15.75	407.50
Do	Ninth	103.55	.....	.....	.....	.....	218.75
Do	Tenth	89.72	.....	.....	.....	.....	253.13
Do	Eleventh .....	.....	.....	.....	45	13.50	737.92
Do	Twelfth .....	.....	.....	.....	.....	.....	15.63
Do	Thirteenth	24.17	.....	.....	.....	.....	.....
Do	Fourteenth	71.31	.....	.....	50	15.00	120.63
Do	Fifteenth	142.62	.....	.....	376	110.45	37.50
Do	Sixteenth	139.74	.....	.....	241.50	88.00	300.00
Do	Seventeenth .....	.....	.....	.....	114	34.20	81.25
Do	Nineteenth .....	.....	.....	.....	44.50	13.35	150.00
Do	Twenty-first .....	.....	.....	.....	72	21.60	16.67
Indiana	Third .....	.....	.....	.....	.....	.....	18.75
Do	Fourth .....	.....	.....	.....	.....	.....	56.25
Do	Fifth .....	.....	.....	.....	159.22	80.00	.....
Do	Seventh .....	.....	.....	.....	38.50	50.00	50.00
Iowa	First .....	.....	.....	.....	.....	.....	20.00
Do	Second .....	.....	.....	.....	.....	.....	30.00
Do	Third	10.00	.....	1	.....	75.00	.....
Do	Fifth .....	.....	.....	.....	22.14	33.21	.....
Do	Eleventh .....	.....	.....	.....	.....	.....	225.00
Kansas	First .....	.....	.....	.....	.....	60.00	317.50
Do	Second .....	.....	.....	.....	127.28	174.60	257.50
Do	Third .....	.....	.....	.....	.....	2.00	.....
Do	Fourth .....	.....	.....	.....	.....	.....	74.17
Do	Fifth .....	.....	.....	.....	.....	.....	108.34
Do	Sixth .....	.....	.....	.....	.....	.....	315.00
Do	Seventh .....	.....	.....	.....	15	26.25	.....
Kentucky	First	10.00	.....	.....	.....	75.00	462.51
Do	Second	106.85	.....	.....	.....	.....	473.51
Do	Third	42.00	.....	2	.....	115.00	279.20
Do	Fourth	535.18	.....	23	5	1,919.00	84.48
Do	Fifth	158.39	.....	.....	.....	.....	1,731.78
Do	Seventh	136.00	.....	4	.....	295.00	1,922.72
Do	Eighth	372.00	.....	16	.....	1,040.00	1,511.46
Do	Ninth	32.00	.....	3	163	350.00	797.59
Do	Tenth	955.09	.....	24	76.50	2,196.00	693.86
Do	Eleventh	1,422.01	.....	39	104	5,345.00	679.81
Louisiana	First	440.00	.....	.....	.....	27.46	2,967.66
Do	Second	116.00	.....	1	.....	25.00	283.33
Do	Third .....	.....	.....	.....	.....	.....	18.75
Do	Fourth .....	.....	.....	.....	.....	.....	58.33
Do	Fifth	117.65	.....	6	12	770.00	.....
Do	Sixth .....	.....	.....	.....	.....	.....	13.55
Maryland	Second	190.00	.....	.....	226.68	340.00	120.00
Do	Fifth .....	.....	.....	.....	.....	.....	334.00
Do	Sixth	4.98	.....	.....	34.96	52.44	450.00
Massachusetts	Fourth .....	.....	.....	.....	.....	.....	300.00
Do	Seventh .....	.....	.....	.....	.....	.....	150.00
Do	Ninth	28.10	.....	.....	245.71	150.00	862.50
Do	Tenth .....	.....	.....	.....	.....	.....	150.00
Do	Eleventh .....	.....	.....	1	120	1,500.00	37.50
Do	Twelfth .....	.....	.....	1	.....	150.00	25.00
Do	Thirteenth .....	.....	.....	.....	.....	.....	200.00
Michigan	First .....	.....	.....	.....	39.48	39.48	.....
Minnesota	Second .....	.....	.....	.....	.....	.....	337.50
Do	Third .....	.....	.....	.....	.....	.....	150.00
Do	Fourth .....	.....	.....	.....	.....	.....	62.50
Do	Sixth .....	.....	.....	.....	.....	.....	140.63
Do	Seventh .....	.....	.....	.....	.....	.....	9.38
Mississippi	First	373.00	.....	16	35	1,822.00	192.70
Do	Second	352.98	.....	11	.....	992.50	103.23
Do	Third	110.00	.....	1	.....	52.50	28.13
Do	Fourth	652.47	.....	19	53	2,575.00	478.94
Do	Fifth	129.00	.....	3	.....	55.00	343.60
Do	Sixth .....	.....	.....	.....	.....	.....	147.13
Do	Seventh .....	.....	.....	.....	.....	.....	124.61
Missouri	First .....	.....	.....	.....	110	304.78	247.44
Do	Second .....	.....	.....	.....	.....	.....	532.50

WORK DONE BY REVENUE AGENTS AND AMOUNT EXPENDED FROM "FRAUD FUND
FROM JULY 1, 1896, TO JUNE 30, 1897, BY CONGRESSIONAL DISTRICTS—Cont'd.

States.	Congressional districts.	Amount expended from fraud fund.	Registered distilleries reported for seizure.	Illicit stills seized.	Gallons of spirits reported for seizure.	Value of property reported for seizure.	Taxes reported for assessment.
Missouri	Third						\$96.66
Do	Fifth				12.75	\$77.19	1,225.39
Do	Sixth						910.84
Do	Seventh					66.25	348.00
Do	Eighth					4.00	230.00
Do	Ninth				101.81	136.52	967.05
Do	Tenth					8.25	226.91
Do	Eleventh				178.34	243.48	1,252.50
Do	Twelfth	\$100.00			548.10	789.50	849.29
Do	Thirteenth	31.25		3	20	336.50	66.25
Do	Fourteenth					20.00	840.00
Do	Fifteenth						537.50
Montana	First						375.00
Nebraska	do	20.00		1			
Do	Third						150.00
Do	Fifth						300.00
New Jersey	First	120.00		1		15.00	309.62
Do	Second	140.00			28.05	48.00	790.00
Do	Third				46.61	50.00	352.50
Do	Fifth	16.80		1	1.50	1,050.00	
Do	Sixth	13.45			33.60	50.40	
Do	Seventh	6.16					
Do	Eighth	100.00	1		3,743.56	790.00	
New Mexico	First					60.00	140.00
New York	do	37.92			86.85	90.00	30.00
Do	Second	138.21			358.80	462.50	
Do	Third	316.63		1	260.78	2,862.25	4,495.50
Do	Fourth	203.09			151.60	5,271.19	13,709.84
Do	Fifth	226.44		1		2,123.00	3,048.50
Do	Sixth	87.85		1	92.32	5,230.00	1,918.00
Do	Seventh	282.27		1	668.56	1,466.60	1,028.25
Do	Eighth	117.24		1	440.67	639.20	58.33
Do	Ninth	67.74		1	215.10	39,344.80	446.86
Do	Tenth	34.85			610.49	707.74	87.50
Do	Eleventh	45.09			240	365.00	191.67
Do	Twelfth				98.06	110.00	
Do	Thirteenth			2	26	200.00	
Do	Fourteenth	134.71		1	35	251.10	
Do	Fifteenth	14.18			190.90	220.00	33.33
Do	Sixteenth	139.44					19,939.00
Do	Seventeenth				83.25	95.00	
Do	Eighteenth				23.82	30.00	
Do	Nineteenth				44.59	50.00	
Do	Twentieth	151.00			405.50	445.00	503.98
Do	Twenty-fifth				61.76	80.00	
Do	Twenty-ninth				51.83	60.00	
Do	Thirty-first	78.00		4	37	968.24	
Do	Thirty-second				40.63	50.00	
Do	Thirty-fourth	76.50					
North Carolina	First	22.00		1		200.00	
Do	Second	129.00		11	1,647.24	2,975.99	1,478.46
Do	Third	409.50	1	19	556.75	2,258.30	8,467.75
Do	Fourth	785.50	1	47	1,342.60	4,750.50	5,544.00
Do	Fifth	1,427.40	1	84	2,164.45	9,150.73	6,707.37
Do	Sixth	139.50	2	5	2,704.69	4,294.84	126.52
Do	Seventh	1,471.98	26	57	12,646.43	23,113.49	26,608.80
Do	Eighth	2,670.25	31	124	11,096.12	25,118.48	32,287.82
Do	Ninth	2,963.60	6	140	3,157.07	13,921.84	7,448.18
North Dakota	First			1		1,000.00	
Ohio	do			1	20	20.00	373.98
Do	Second						265.75
Do	Ninth				40.85	12.25	
Do	Tenth				111.46	58.45	
Do	Thirteenth		1			10.00	
Do	Twenty-first				222.20	66.65	
Oregon	Second						887.08
Pennsylvania	First	490.64			2,001.96	2,244.73	266.00
Do	Second	3.36			1,329.39	2,878.93	1,517.71
Do	Third	200.00			1,112.61	3,010.02	1,478.75
Do	Fourth	3.15			144	341.17	166.25
Do	Fifth				814.63	1,327.87	913.50
Do	Sixth						375.00
Do	Seventh				204.97	299.25	512.50
Do	Eighth						37.50
Do	Ninth						187.50
Do	Tenth				28.06	42.00	

WORK DONE BY REVENUE AGENTS AND AMOUNT EXPENDED FROM "FRAUD FUND"
FROM JULY 1, 1896, TO JUNE 30, 1897, BY CONGRESSIONAL DISTRICTS—Cont'd.

States.	Congressional districts.	Amount expended from fraud fund.	Registered distilleries reported for seizure.	Illicit stills seized.	Gallons of spirits reported for seizure.	Value of property reported for seizure.	Taxes reported for assessment.
Pennsylvania	Eleventh				24.90	\$47.00	
Do	Twelfth					8.00	\$525.00
Do	Thirteenth	\$150.00			1,276.58	1,914.87	3,650.63
Do	Fourteenth				183.57	224.50	
Do	Sixteenth	100.00			275.69	420.79	354.57
Do	Seventeenth				191.57	295.00	75.00
Do	Twentieth	107.00			362.88	544.00	755.75
Do	Twenty-first				72.38	113.57	545.00
Do	Twenty-second						1,323.00
Do	Twenty-third						20.00
Do	Twenty-fourth						1,071.25
Do	Twenty-fifth	100.00			48.53	65.00	300.00
Do	Twenty-seventh						12.50
Do	Twenty-eighth						425.00
South Carolina	First	34.00		1		35.00	
Do	Second	16.00	1	1	408.91	437.84	25.00
Do	Third	1,138.00		63	28	5,447.25	417.78
Do	Fourth	1,863.50	1	100	982.60	9,695.22	87.50
South Dakota	First						159.38
Tennessee	do	234.00		4	329	606.00	
Do	Second	234.50	1	10	571.10	1,029.00	
Do	Third	758.00	1	28	6,354.17	10,607.40	225.00
Do	Fourth	410.00		13	30	740.00	
Do	Fifth	496.00	2	10	6,952.10	68,726.00	
Do	Sixth	56.00			446.27	673.75	150.00
Do	Seventh	223.00		5	91.50	625.50	
Do	Eighth	196.77		2	47.15	283.17	112.50
Do	Ninth				37.76	56.02	
Do	Tenth	126.00		1		25.00	300.00
Texas	First						62.50
Do	Third						37.50
Do	Fifth						68.76
Do	Sixth						134.83
Do	Seventh						774.99
Do	Eighth	16.00		1	2	100.00	83.36
Do	Tenth						106.25
Utah	First	50.00		3	1		
Virginia	Second						762.51
Do	Fourth	64.00		6	92	420.00	137.50
Do	Fifth	4,275.25	4	180	2,297	16,884.10	10,010.80
Do	Sixth	449.15		19	1,800	3,750.07	1,787.07
Do	Seventh	110.40	1		5,368.30	7,414.18	11,920.74
Do	Eighth	90.05			304	355.31	1,315.42
Do	Ninth	879.36		28	1,302.50	3,469.75	10,572.43
Do	Tenth	32.00	1	4	12.50	367.50	2,906.86
Washington	Second						346.25
West Virginia	Third	32.00		1	373	550.20	
Wisconsin	First				55	11.00	170.01
Do	Second						31.25
Do	Fourth	39.78			526.65	177.88	716.67
Do	Fifth		1		20,763	7,300.00	92.75
Do	Sixth				20	4.00	150.00
Do	Eighth				69	13.80	56.25
Do	Ninth				37.50	7.50	
Wyoming	First			3		425.00	87.50
Total		49,218.68	95	2,273	114,614.33	422,870.64	244,926.27

While this report shows the amount expended from the appropriation for the discovery of violations of internal-revenue law, it does not exhibit the correct results obtained thereby, for the reason that many cases discovered within the time named are before the courts or pending a settlement by offers in compromise under consideration in this office, the aggregate results of which would materially increase the sums reported.

In some districts the reports show violations of law discovered and seizures of property and assessments resulting therefrom, while but little, and in some instances none, of the appropriation for the discovery of violations of law was expended. It will also be observed that these

results are generally reported in districts where no illicit production of spirits is discovered. The larger portion of this appropriation is necessarily used in those parts of the country where illicit distillation is carried on to a considerable extent.

The seizure of illicit stills within the last few years has greatly increased. This matter should receive serious consideration. In 1894, 1,016 unregistered stills were seized. Since that time seizures of this character have gradually increased until during the last fiscal year they reached the unprecedented number of 2,273. The cause of the increased illicit production of spirits is, no doubt, in a great degree attributable to the increased tax on that product.

The suppression of frauds of this character is very difficult. Stills are illicitly operated in many parts of the country, but they are particularly numerous in the more remote localities and in the mountain regions of several of the Southern States, and on this account extraordinary measures must be taken to discover and seize them. Collectors allege that the means at their hands are entirely inadequate for this purpose, and hence the appropriation for the discovery of violations of internal-revenue laws must be depended upon for this work. The appropriation for the last three or four years has been insufficient for this and other purposes for which it is provided. I therefore recommend that it be considerably increased for the next fiscal year.

ILLICIT STILLS SEIZED.

Districts.	Stills seized.		Persons arrested.	Casualties.	
	Destroyed.	Removed.		Killed.	Wounded.
Alabama	228	4	177	0	0
Arkansas	43	0	14	0	0
Colorado	0	1	2	0	0
Connecticut	0	1	0	0	0
Florida	2	0	3	0	0
Georgia	841	11	445	0	<i>a</i> 1
Thirteenth Illinois	0	1	1	0	0
Third Iowa	0	1	1	0	0
Second Kentucky	10	1	5	0	0
Fifth Kentucky	23	0	5	0	0
Seventh Kentucky	17	0	5	0	0
Eighth Kentucky	77	2	5	0	0
Louisiana	21	0	10	0	0
First Missouri	0	2	0	0	0
First New Jersey	1	0	2	0	0
New Hampshire	1	0	1	0	0
First New York	0	2	7	0	0
Second New York	1	0	0	0	0
Third New York	5	1	5	0	0
Fourth North Carolina	173	0	0	<i>b</i> 1	<i>c</i> 2
Fifth North Carolina	290	0	46	0	0
Eleventh Ohio	1	0	0	0	0
South Carolina	190	1	79	0	0
Second Tennessee	42	1	2	0	0
Fifth Tennessee	27	0	8	0	0
Fourth Texas	2	0	6	0	0
Sixth Virginia	245	3	0	0	0
West Virginia	1	0	0	0	0
Total	2, 241	32	829	1	3

The casualties to the officers named below occurred while they were on official duty:

a July 13, 1896, Deputy Collector E. T. McAfee was shot and wounded in the neck with a pistol ball by parties from ambush while on raid near Buford, Guinnett County.

b December 4, 1896, Deputy Collector Moffitt killed by illicit distiller Lee Turner in Montgomery County, Fourth district, North Carolina.

c October 2, 1896, Deputy Marshal J. C. Parish and Chief of Police of Florence, S. C., wounded by B. L. Jones, an illicit distiller, while resisting arrest.

STILLS SEIZED AND CASUALTIES TO OFFICERS AND EMPLOYEES FOR THE LAST TEN YEARS.

	1888.	1889.	1890.	1891.	1892.	1893.	1894.	1895.	1896.	1897.
Stills seized.....	518	466	583	795	852	806	1, 016	1, 874	1, 905	2, 273
Officers or employees killed.....	1	2	1	1	.....	3	.....	1	.....	1
Officers or employees wounded.....	1	2	1	3	1	.....	.....	2	3	3

EXPENDITURES FOR THE DISCOVERY AND PUNISHMENT OF VIOLATORS OF LAW.

In accordance with the provisions of the act making an appropriation of \$50,000, the following detailed statement of expenditures for detecting and bringing to trial and punishment persons guilty of violating internal revenue laws is submitted:

AMOUNT EXPENDED THROUGH REVENUE AGENTS FOR FISCAL YEAR 1897.

Names.	Amount.	Names.	Amount.
Bouldin, B. B	\$3, 327. 10	Gates, D. A	\$2, 081. 36
Brooks, A. H.....	1, 750. 46	McGinnis, J. W.....	1, 133. 89
Carson, T. B	116. 00	Pitts, W. L	2, 213. 98
Chapman, W. H.....	13, 014. 11	Spaulding, D. D.....	1, 067. 98
Clark, Geo. B	7, 760. 98	Williams, Robert, jr	198. 20
Colquitt, W. W	10, 154. 48	Wooters, J. M.....	1, 915. 55
Falvey, J. D	465. 05		
Ferguson, Wayne.....	3, 608. 27	Total	48, 807. 41

RECAPITULATION.

Amount expended by revenue agents	\$48, 807. 41
Miscellaneous.....	3. 00
Amount expended for rewards.....	408. 27
Total.....	49, 218. 68

The accounts for expenditures under this appropriation are rendered monthly, with an itemized statement, and in all cases supported by proper subvouchers duly sworn to. These accounts pass through all the accounting offices in the Treasury Department and are filed in the Register's Office.

STAMP DIVISION.

The following statements relate to the manufacture of stamp paper, engraving and printing the stamps, and the receipt, custody, and issue by this office of all internal-revenue stamps of the Government during the fiscal year ended June 30, 1897:

STATEMENT OF NUMBER AND VALUE OF INTERNAL-REVENUE STAMPS ISSUED TO COLLECTORS FROM JULY 1, 1896, TO JUNE 30, 1897.

Class of stamps.	Number.	Value.
Spirits:		
Tax-paid.....	1, 255, 950	\$83, 473, 945. 50
Exportation	19, 200	1, 920. 00
Imported	2, 400	.....
Distillery warehouse	917, 200	.....
Special warehouse	24, 400	.....
Rewarehousing	8, 400	.....
General-bonded warehouse	71, 800	.....
General-bonded retransfer	3, 000	.....
Rectified spirits	1, 467, 100	.....
Wholesale liquor dealers	703, 500	.....
Transfer grape brandy	13, 800	.....
Wine:		
Fortified sweet	600	.....
Tobacco:		
Tax-paid	524, 523, 749	20, 223, 115. 80
Tax-paid tin-foil wrappers	22, 508, 208	86, 207. 76
Snuff:		
Tax-paid.....	82, 547, 220	780, 975. 57
Tobacco and snuff:		
Exportation	45, 600	.....
Cigars:		
Tax-paid	67, 667, 770	12, 136, 228. 80
Exportation	11, 200	.....
Cigarettes:		
Tax-paid (50 cents per M.)	355, 318, 832	2, 077, 062. 10
Tax-paid (\$3 per M.)	76, 850	6, 594. 00
Special tax	235, 020	7, 231, 820. 00
Fermented liquors:		
Tax-paid.....	79, 440, 700	34, 317, 675. 00
Exportation	55, 600	.....
Brewers' permits	66, 800	.....
Oleomargarine:		
Tax-paid.....	1, 366, 800	1, 150, 624. 00
Exportation	30, 400	.....
Playing cards:		
Tax-paid.....	13, 668, 600	273, 372. 00
Documentary:		
Tax-paid	2	3. 00
Certificates of registry	46, 190	.....
Certificates of residence, by order of United States court	132	.....
Filled cheese:		
Tax-paid.....	76, 200	38, 538. 00
Total	1, 152, 173, 223	161, 798, 081. 53

MANUFACTURE OF STAMP PAPER.

After due advertisement in the public prints, and by Department circular, for proposals to furnish stamp paper for the fiscal year ending June 30, 1898, five sealed bids were presented, which were opened on the 28th day of April, 1897, in the office of the Commissioner of Internal Revenue, by a committee appointed by the honorable Secretary of the Treasury to open and consider such bids as might be presented. The various bids submitted having been duly considered, the committee

recommended an award of contract to the lowest and best bidder whose proposal conformed to the terms of the circular inviting such bids. Accordingly, the contract was awarded on the 1st day of May, 1897, to the New York and Pennsylvania Company, of New York, at 4.5 cents per pound, including cost of transportation and delivery at the Treasury Department, this being at the same rate as the contract price for the previous year.

PRODUCTION OF STAMPS.

All of the stamps used by this Bureau are engraved and printed by the Bureau of Engraving and Printing, with the exception of stamps for tobacco imprinted on foil wrappers, which have been printed and furnished by the John J. Crooke Company, of New York, under a contract which provides that the imprinting of such stamps shall be without cost to the Government, the contractors receiving such remuneration from the manufacturers of tobacco as may be agreed upon between them, and reimbursing the Government for the salaries of one stamp agent for the United States, and one counter, amounting to \$2,500 per annum.

NEW CLASSES OF STAMPS ADDED UNDER RECENT ACTS OF CONGRESS.

Stamps representing the tax on filled cheese, and the special taxes on the manufacturers of and wholesale and retail dealers in filled cheese, in accordance with the provisions of the act of June 6, 1896, imposing a tax of 1 cent per pound on domestic filled cheese; 8 cents per pound on filled cheese imported; and special taxes of \$400 per annum on the manufacturer thereof; \$250 per annum on the wholesale dealer, and \$12 per annum on the retail dealer therein, have been prepared and issued since the report for the last fiscal year.

Under the provisions of "An act to allow the bottling of distilled spirits in bond," approved March 3, 1897, case stamps, with attached bottle stamps, to be used in the bottling of distilled spirits, have been prepared and issued. Case stamps for tax-paid spirits bottled in bond are in four denominations, viz: 3 gallons for cases containing 12 bottles of 1 quart each, with strip stamp attached for each bottle; 2.4 gallons for cases containing 12 bottles of one-fifth gallon each, with a strip stamp for each bottle; 3 gallons for cases containing 24 bottles of 1 pint each, with a strip stamp for each bottle, and 3 gallons for cases containing 48 bottles of one-half pint each, with a strip stamp for each bottle. These stamps are bound in books, each case stamp having a cash value of 10 cents. Stamps of the same denomination and value, but differing in design, are being prepared for distilled spirits bottled for export.

STOCK OF STAMPS IN VAULT.

The stock of stamps in the vaults of this office October 1, 1897, of the various classes and denominations, was 199,174,038, and the value of same \$64,222,147.91.

STATEMENT OF THE NUMBER OF CERTIFICATES OF RESIDENCE ISSUED TO CHINESE BY ORDER OF COURT DURING THE FISCAL YEAR ENDED JUNE 30, 1897.

California (includes Nevada).....	1
Montana (includes Idaho and Utah)	126
Oregon (includes Washington and Alaska Territory)	5
Total	132

TOBACCO DIVISION.

The United States is the largest tobacco-growing country in the world. Other leading tobacco-growing countries of prominence are Austria-Hungary, Germany, Russia, British India, Dutch East Indies, France, and Japan.

The production of the United States is estimated at about 500,000,000 pounds annually, and the area devoted to the crop is about 700,000 acres, or 1,094 square miles.¹ (Census Report of 1890. Production and Distribution of the Principal Agricultural Products of the World, Department of Agriculture.)

The States of Kentucky, North Carolina, and Virginia lead in the area devoted to the cultivation of tobacco.

The total production of European countries is about 443,000,000 pounds, and they import about 350,000,000 pounds annually.

Tobacco is one of our leading articles of domestic export. Our exports are mainly to Great Britain, Germany, France, and other European countries.

The quantity of unmanufactured tobacco, including leaf, stems, and trimmings, exported during the fiscal year ended June 30, 1897, was 314,931,691 pounds, valued at \$24,711,446.

During the fiscal year ended June 30, 1896, 295,539,312 pounds were exported.

Our imports of leaf are comparatively small, being mostly from the Dutch East Indies (Sumatra and Java), and Cuba. Importations from Germany and Mexico have increased during the past year and fallen off from Cuba.

The quantity of leaf tobacco imported into the United States during the fiscal year ended June 30, 1897, was 30,825,976 pounds, valued at \$16,672,227.

DIFFERENT KINDS OF TOBACCO GROWN IN THE UNITED STATES.

Different types of tobacco are required for cigars, cigarettes, smoking and chewing, and different grades for wrappers and fillers of cigars and for plug tobacco.

Tobacco readily adapts itself to a wide range of climatic conditions, as seen in the distribution of the plant from Florida to Wisconsin.

On account of the difference in climate and soils, different kinds are produced in different States.

The main sorts of the Connecticut Valley crop are a wrapper and a binder leaf for cigars.

¹ The Census Report (1890) gives the following statistics relative to leaf tobacco production:

Number of planters.....	205, 802
Acres.....	692, 990
Pounds.....	488, 255, 896
Value.....	\$34, 844, 449

The characteristic crop of Ohio used to be a wrapper, but in the change of styles from dark to light cigars the product of that State is adapted to the filler only.

In Pennsylvania the main dependence of the grower is a filler crop, and on the heavier limestone soils filler leaf only is produced.

In Wisconsin both filler and wrapper are produced.

White burley tobacco is grown on the limestone soils of the blue grass regions of Kentucky and Ohio.

The tobacco grown in Maryland and on the heavier soils of Virginia and North Carolina is used both for manufacturing purposes and for export. The larger portion of the product of Virginia is of the dark heavy variety for export.

The bright yellow tobacco of southern Virginia, North and South Carolina, and east Tennessee is grown upon a certain type of very sandy soil, and is used for smoking tobacco, cigarettes, and bright wrappers.

In Louisiana the variety of tobacco known as perique is raised in the Parish of St. James. The entire product of perique for the calendar year 1896 was 182,009 pounds.

Reports show that the culture of domestic leaf is being experimented with, with favorable results, in Florida. The leaf tobacco raised is from Havana and Sumatra seed, and very fine wrapper tobacco is being produced. The industry is attracting capital and skilled producers.

THE TAX ON TOBACCO.

Tobacco forms one of the chief sources of revenue in every civilized country. Early in the history of this country acts were passed levying taxes on the article. One of the first acts passed under the Constitution (the act of July 4, 1789) levied a duty of 6 cents per pound on manufactured tobacco imported.

In 1794 an internal-revenue tax was levied on snuff made in the United States. This tax was taken off in 1795 and in lieu thereof a tax was imposed on snuff mills, which was repealed in 1800. By the act of January 18, 1815, tobacco, cigars, and snuff made for sale within the United States were taxed 20 per cent ad valorem. This statute was repealed February 22, 1816.

No further internal-revenue taxes were imposed on tobacco until 1862, when, under the necessities of the war, it was deemed necessary to inaugurate the present internal-revenue system and to place a tax on tobacco. It was suggested by some that the tax should be collected directly from the leaf in the hands of the producer, but it was believed that such a method was inapplicable in this country, where it was so widely produced, and the tax was placed on the manufactured article. (Commissioner's Report, 1863, p. 7; Report 1864, p. 9.)

The rate of tax has been subject to frequent changes since the original act of July 1, 1862.

Specific taxes on cigars, graduated according to the values of the cigars, were first imposed.

Plug and fine-cut tobacco were mainly taxed 15 cents per pound until June 30, 1864, when the rate was increased to 35 cents and afterwards to 40 cents.

Smoking tobacco was first taxed 5 cents per pound. The rate was subsequently increased to 35 cents.

The manufacturer was originally required to make returns and pay taxes on the product the same as other manufacturers whose products were taxed.

By the act of July 20, 1868, the system was reorganized, and manufacturers were required to pack their product in prescribed packages, to which stamps denoting payment of the tax were required to be affixed.

PRESENT RATE OF TAX.

The present rate of tax under the act of July 24, 1897 (the Dingley bill), on cigars and cigarettes is \$3 per thousand when they weigh over 3 pounds per thousand, and \$1 per thousand when they weigh not over 3 pounds per thousand.

The present rate of tax on manufactured tobacco and snuff is 6 cents per pound, as established by the act of October 1, 1890 (the McKinley bill).

THE ACT OF JULY 24, 1897.

The act of July 24, 1897, provided as follows:

SEC. 10. That section thirty-three hundred and ninety-four of the Revised Statutes of the United States, as amended, be, and the same is hereby, further amended, so as to read as follows:

"Upon cigars which shall be manufactured and sold, or removed for consumption or sale, there shall be assessed and collected the following taxes, to be paid by the manufacturer thereof: On cigars of all descriptions made of tobacco, or any substitute therefor, and weighing more than three pounds per thousand, three dollars per thousand; on cigars, made of tobacco, or any substitute therefor, and weighing not more than three pounds per thousand, one dollar per thousand; on cigarettes, made of tobacco, or any substitute therefor, and weighing more than three pounds per thousand, three dollars per thousand; on cigarettes, made of tobacco, or any substitute therefor, and weighing not more than three pounds per thousand, one dollar per thousand: *Provided*, That all rolls of tobacco, or any substitute therefor, wrapped with tobacco, shall be classed as cigars, and all rolls of tobacco, or any substitute therefor, wrapped in paper or any substance other than tobacco, shall be classed as cigarettes.

"And the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, shall provide dies and adhesive stamps for cigars weighing not more than three pounds per thousand: *Provided*, That such stamps shall be in denominations of ten, twenty, fifty, and one hundred, and the laws and regulations governing the packing and removal for sale of cigarettes, and the affixing and canceling of the stamps on the packages thereof, shall apply to cigars weighing not more than three pounds per thousand.

"None of the packages of smoking tobacco and fine-cut chewing tobacco and cigarettes prescribed by law shall be permitted to have packed in, or attached to, or connected with, them, any article or thing whatsoever, other than the manufacturers' wrappers and labels, the internal-revenue stamp and the tobacco or cigarettes, respectively, put up therein, on which tax is required to be paid under the internal-revenue laws; nor shall there be affixed to, or branded, stamped, marked, written, or printed upon, said packages, or their contents, any promise or offer of, or any order or certificate for, any gift, prize, premium, payment, or reward."

This act made a new definition of cigars and cigarettes. Cigarettes with tobacco wrappers, which had been usually called "all-tobacco cigarettes," are now designated as cigars.

The tax on cigarettes weighing not more than 3 pounds per thousand is double the rate previously in force.

If cigarettes continue to be consumed as largely as ever, the collections from this source will be doubled and the increase in revenue from this source will be about \$2,000,000 per annum.

Returns received since the act went into effect do not indicate any decrease in production.

WHEN THE LAW WENT INTO EFFECT.

The act of July 24, 1897, went into effect at midnight July 23, 1897, or at the first moment of July 24. (Department Circular No. 108.)¹

¹ Contra, decision of the Board of General Appraisers in the case of Stoddard, Haserick, Richards & Co. v. Collector of Customs at Boston, 10 U. S. Revenue Journal, 377.

Collectors were instructed to have an inventory made of all cigarettes weighing not more than 3 pounds per thousand to which the manufacturer had, after the hour of midnight of July 23, 1897, affixed stamps at the old rate, to wit, 50 cents per thousand.

In cases where such cigarettes had been removed from the manufactory, or place where they were made, after the hour of midnight of July 23, stamped at the old rate of 50 cents per thousand, assessments were made against the manufacturer of the additional amount of 50 cents per thousand upon cigarettes so removed.

DEALERS IN LEAF TOBACCO.

Dealers in leaf tobacco are required to register with the collector of the district, to keep books, and to furnish statements as to sales under oath when required.

Dealers in leaf tobacco are those dealers who sell to three classes of persons, viz: (1) To other dealers in leaf tobacco; (2) to manufacturers of tobacco, snuff, and cigars; (3) to persons known to be purchasers of tobacco for export.

All restrictions whatsoever upon the farmer and grower in regard to the sale of leaf tobacco of his own production in its natural condition were removed by the act of August 28, 1894.

While the farmer is not restricted as to the sale of his leaf in its natural condition, the manipulation of it renders it liable to the tax. All tobacco is held to be manufactured that is in any manner changed after being dried and cured upon the farm where it is produced (except resweated), such as being sweetened, doubled, rolled, plaited, twisted by hand, or otherwise reduced to a condition to be consumed, even if prepared by a process, however simple, without the aid of any machine or instrument, and the same will be subject to the tax of 6 cents per pound, and the owner will be required to qualify as a manufacturer of tobacco.

There were 4,205 registered dealers in leaf tobacco in the United States during the last fiscal year.

The following statement shows the number in each collection district:

NUMBER OF DEALERS IN LEAF TOBACCO IN THE UNITED STATES DURING THE FISCAL YEAR ENDED JUNE 30, 1897, ARRANGED ACCORDING TO DISTRICTS.

Alabama	0	Seventh Kentucky	135
Arkansas	0	Eighth Kentucky	14
First California	16	Louisiana (includes Mississippi) ..	14
Fourth California (includes Nevada)	0	Maryland (includes District of Columbia and Delaware)	101
Colorado (includes Wyoming)	5	Third Massachusetts	67
Connecticut (includes Rhode Island)	135	First Michigan	15
Florida	97	Fourth Michigan	2
Georgia	0	Minnesota	8
First Illinois	61	First Missouri	39
Fifth Illinois	2	Sixth Missouri	14
Eighth Illinois	3	Montana (includes Idaho and Utah) ..	0
Thirteenth Illinois	2	Nebraska (includes North and South Dakota)	1
Sixth Indiana	10	New Hampshire (includes Maine and Vermont)	3
Seventh Indiana	10	First New Jersey	1
Third Iowa	2	Fifth New Jersey	24
Fourth Iowa	6	New Mexico (includes Arizona) ...	1
Kansas (includes Indian Territory and Oklahoma)	2	First New York	73
Second Kentucky	322	Second New York	383
Fifth Kentucky	95	Third New York	179
Sixth Kentucky	137	Fourteenth New York	31

NUMBER OF DEALERS IN LEAF TOBACCO IN THE UNITED STATES DURING THE FISCAL YEAR ENDED JUNE 30, 1897, ARRANGED ACCORDING TO DISTRICTS—Continued.

Twenty-first New York.....	98	Twenty-third Pennsylvania	16
Twenty-eighth New York.....	40	South Carolina.....	65
Fourth North Carolina	253	Second Tennessee	20
Fifth North Carolina.....	37	Fifth Tennessee	150
First Ohio	365	Third Texas.....	8
Tenth Ohio	32	Fourth Texas	2
Eleventh Ohio	17	Second Virginia	97
Eighteenth Ohio	69	Sixth Virginia	135
Oregon (includes Alaska and Wash- ington)	3	West Virginia.....	57
First Pennsylvania.....	154	First Wisconsin	17
Ninth Pennsylvania.....	420	Second Wisconsin	131
Twelfth Pennsylvania.....	9	Total	4, 205

MANUFACTURERS OF TOBACCO.

The law defines a manufacturer of tobacco as one whose business it is to manufacture tobacco or snuff for himself, or who employs others to manufacture tobacco or snuff, whether such manufacture be by cutting, pressing, grinding, crushing, or rubbing of any raw or leaf tobacco, or otherwise preparing raw or leaf tobacco, or manufactured or partially manufactured tobacco or snuff, or the putting up for use or consumption of scraps, waste, clippings, stems, or deposits of tobacco resulting from any process of handling tobacco, or by the working or preparation of leaf tobacco, tobacco stems, scraps, clippings, or waste, by sifting, twisting, screening, or any other process.

Every person shall also be regarded as a manufacturer of tobacco whose business it is to sell leaf tobacco in quantities less than a hogshead, case, or bale; or who sells directly to consumers, or to persons other than duly registered dealers in leaf tobacco, or duly registered manufacturers of tobacco, snuff, or cigars, or to persons who purchase in packages for export; and all tobacco so sold by such persons shall be regarded as manufactured tobacco, and such manufactured tobacco shall be put up and prepared by such manufacturer in such packages only as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, shall prescribe.

The number of registered manufacturers of tobacco in the United States during the calendar year 1896 was 3,332.

Of this number some did not manufacture, but registered in order to dispose of tobacco on hand, and for the purpose of dealing in scraps, cuttings, and waste made by cigar manufacturers.

The total number who manufactured tobacco was 2,070.

In Louisiana all the tobacco manufactured was produced principally by three factories, a fourth commencing business near the close of December. All the other registered manufacturers were parties who raised "perique" tobacco.

Owing to the peculiar and exceptional method adopted by planters in curing and preparing this class of tobacco, producers of "perique" tobacco are required to qualify as manufacturers.

NUMBER OF REGISTERED TOBACCO MANUFACTURERS IN THE UNITED STATES DURING THE CALENDAR YEARS 1895 AND 1896.

A.—ARRANGED ACCORDING TO DISTRICTS.

Districts.	1895.	1896.	Districts.	1895.	1896.
Alabama	4	4	New Hampshire (includes Maine and Vermont).....	9	11
Arkansas	5	9	First New Jersey.....	23	23
First California	21	20	Fifth New Jersey.....	50	48
Fourth California (includes Nevada)	1	2	New Mexico (includes Arizona) ..	6	3
Colorado (includes Wyoming)....	20	18	First New York.....	47	45
Connecticut (includes Rhode Island)	52	55	Second New York.....	55	72
Florida	9	13	Third New York.....	81	79
Georgia	20	18	Fourteenth New York.....	63	67
First Illinois.....	216	265	Twenty-first New York.....	138	143
Fifth Illinois.....	21	19	Twenty-eighth New York.....	75	85
Eighth Illinois.....	86	84	Fourth North Carolina.....	68	70
Thirteenth Illinois.....	22	24	Fifth North Carolina.....	177	162
Sixth Indiana.....	71	69	First Ohio.....	108	120
Seventh Indiana.....	30	29	Tenth Ohio.....	41	37
Third Iowa.....	30	33	Eleventh Ohio.....	23	22
Fourth Iowa.....	87	84	Eighteenth Ohio.....	79	86
Kansas (includes Indian Territory and Oklahoma).....	53	48	Oregon (includes Alaska and Washington).....	34	39
Second Kentucky.....	36	30	First Pennsylvania.....	153	150
Fifth Kentucky.....	57	52	Ninth Pennsylvania.....	92	88
Sixth Kentucky.....	24	22	Twelfth Pennsylvania.....	28	30
Seventh Kentucky.....	14	14	Twenty-third Pennsylvania.....	46	51
Eighth Kentucky.....	14	18	South Carolina.....	9	8
Louisiana (includes Mississippi) ..	66	67	Second Tennessee.....	15	13
Maryland (includes District of Columbia and Delaware).....	40	40	Fifth Tennessee.....	53	54
Third Massachusetts.....	30	28	Third Texas.....	15	13
First Michigan.....	101	111	Fourth Texas.....	19	9
Fourth Michigan.....	55	58	Second Virginia.....	47	56
Minnesota.....	105	105	Sixth Virginia.....	101	98
First Missouri.....	52	49	West Virginia.....	34	39
Sixth Missouri.....	47	42	First Wisconsin.....	59	61
Montana (includes Idaho and Utah)	24	27	Second Wisconsin.....	39	36
Nebraska (includes North and South Dakota).....	56	57	Total.....	3,256	3,332

B.—ARRANGED ACCORDING TO STATES.

States.	1895.	1896.	States.	1895.	1896.
Alabama	4	4	Nebraska	48	46
Alaska	0	0	Nevada	0	0
Arkansas	5	9	New Hampshire.....	2	2
Arizona.....	2	2	New Jersey.....	73	71
California.....	22	22	New Mexico.....	4	1
Colorado.....	17	15	New York.....	459	491
Connecticut.....	52	55	North Carolina.....	245	232
Delaware	5	7	North Dakota.....	0	0
District of Columbia.....	4	5	Ohio.....	251	265
Florida	9	13	Oklahoma	4	1
Georgia.....	20	18	Oregon	18	22
Idaho.....	2	3	Pennsylvania.....	319	319
Illinois.....	345	392	Rhode Island.....	0	0
Indiana.....	101	98	South Carolina.....	9	8
Indian Territory.....	0	1	South Dakota.....	8	11
Iowa.....	117	117	Tennessee.....	68	67
Kansas.....	49	46	Texas	34	22
Kentucky.....	145	136	Utah	7	8
Louisiana.....	66	66	Vermont	7	8
Maine.....	0	1	Virginia.....	148	154
Maryland.....	31	28	Washington.....	16	17
Massachusetts	30	28	West Virginia.....	34	39
Michigan.....	156	169	Wisconsin.....	98	97
Minnesota.....	105	105	Wyoming.....	3	3
Mississippi.....	0	0	Total.....	3,256	3,332
Missouri.....	99	91			
Montana	15	17			

MANUFACTURERS OF CIGARS.

The number of cigar manufacturers operating in 1896 was 31,401.

The following statement shows the number in each district and State for the calendar years 1895 and 1896:

NUMBER OF CIGAR MANUFACTURERS IN THE UNITED STATES DURING THE CALENDAR YEARS 1895 AND 1896.

A.—ARRANGED ACCORDING TO DISTRICTS.

Districts.	1895.	1896.	Districts.	1895.	1896.
Alabama.....	64	56	New Hampshire (includes Maine and Vermont).....	166	180
Arkansas.....	43	50	First New Jersey.....	279	278
First California.....	527	536	Fifth New Jersey.....	795	790
Fourth California (includes Nevada).....	79	79	New Mexico (includes Arizona).....	10	11
Colorado (includes Wyoming).....	222	232	First New York.....	1,703	1,731
Connecticut (includes Rhode Island).....	467	472	Second New York.....	373	533
Florida.....	515	571	Third New York.....	2,617	2,665
Georgia.....	82	93	Fourteenth New York.....	800	816
First Illinois.....	1,958	2,158	Twenty-first New York.....	750	806
Fifth Illinois.....	145	142	Twenty-eighth New York.....	767	758
Eighth Illinois.....	515	520	Fourth North Carolina.....	23	25
Thirteenth Illinois.....	181	190	Fifth North Carolina.....	16	17
Sixth Indiana.....	628	623	First Ohio.....	692	742
Seventh Indiana.....	207	229	Tenth Ohio.....	446	422
Third Iowa.....	193	184	Eleventh Ohio.....	287	295
Fourth Iowa.....	430	450	Eighteenth Ohio.....	781	784
Kansas (includes Indian Territory and Oklahoma).....	330	323	Oregon (includes Alaska and Washington).....	177	176
Second Kentucky.....	31	32	First Pennsylvania.....	2,123	2,171
Fifth Kentucky.....	131	144	Ninth Pennsylvania.....	2,873	2,975
Sixth Kentucky.....	128	137	Twelfth Pennsylvania.....	161	395
Seventh Kentucky.....	28	29	Twenty-third Pennsylvania.....	785	811
Eighth Kentucky.....	3	3	South Carolina.....	15	14
Louisiana (includes Mississippi).....	180	177	Second Tennessee.....	35	30
Maryland (includes Delaware and District of Columbia).....	912	931	Fifth Tennessee.....	42	30
Third Massachusetts.....	764	767	Third Texas.....	99	108
First Michigan.....	888	908	Fourth Texas.....	59	56
Fourth Michigan.....	336	344	Second Virginia.....	40	145
Minnesota.....	518	554	Sixth Virginia.....	90	83
First Missouri.....	610	638	West Virginia.....	145	141
Sixth Missouri.....	294	300	First Wisconsin.....	708	731
Montana (includes Idaho and Utah).....	97	109	Second Wisconsin.....	363	370
Nebraska (includes North and South Dakota).....	346	331	Total.....	30,072	31,401

B.—ARRANGED ACCORDING TO STATES.

States.	1895.	1896.	States.	1895.	1896.
Alabama.....	64	56	Montana (includes Idaho and Utah).....	97	109
Alaska. (See Oregon.).....			Nebraska (includes North and South Dakota).....	346	331
Arkansas.....	43	50	Nevada. (See California.).....		
Arizona. (See New Mexico.).....			New Hampshire (includes Maine and Vermont).....	166	180
California (includes Nevada).....	606	615	New Jersey.....	1,074	1,068
Colorado (includes Wyoming).....	222	232	New Mexico (includes Arizona).....	10	11
Connecticut (includes Rhode Island).....	467	472	New York.....	7,010	7,309
Delaware. (See Maryland.).....			North Carolina.....	39	42
District of Columbia. (See Maryland.).....			North Dakota. (See Nebraska.).....		
Florida.....	515	571	Ohio.....	2,206	2,243
Georgia.....	82	93	Oklahoma. (See Kansas.).....		
Idaho. (See Montana.).....			Oregon (includes Alaska and Washington).....	177	176
Illinois.....	2,799	3,010	Pennsylvania.....	5,942	6,352
Indiana.....	835	852	Rhode Island. (See Connecticut.).....		
Indian Territory. (See Kansas.).....			South Carolina.....	15	14
Iowa.....	623	634	South Dakota. (See Nebraska.).....		
Kansas (includes Indian Territory and Oklahoma).....	330	323	Tennessee.....	77	60
Kentucky.....	321	345	Texas.....	158	164
Louisiana (includes Mississippi).....	180	177	Vermont. (See New Hampshire.).....		
Maine. (See New Hampshire.).....			Virginia.....	130	228
Maryland (includes District of Columbia and Delaware).....	912	931	West Virginia.....	145	141
Massachusetts.....	764	767	Wisconsin.....	1,071	1,101
Michigan.....	1,224	1,252	Wyoming. (See Colorado.).....		
Minnesota.....	518	554	Total.....	30,072	31,401
Mississippi. (See Louisiana.).....					
Missouri.....	904	938			

PEDDLERS OF TOBACCO, SNUFF, OR CIGARS.

Peddlers of tobacco, snuff, or cigars are required to register and give a bond, but are not required to pay any taxes under the internal-revenue laws.

Peddlers can only sell in original legal packages. Leaf tobacco can not be lawfully sold by peddlers unless put up in legal packages by a manufacturer of tobacco and stamped and labeled.

There were 2,353 registered peddlers in the United States during the last fiscal year. The following statement shows the States in which they registered and the number in each district:

NUMBER OF PEDDLERS OF TOBACCO IN THE UNITED STATES DURING THE FISCAL YEAR ENDED JUNE 30, 1897, ARRANGED ACCORDING TO DISTRICTS.

Alabama	0	New Hampshire (includes Maine and Vermont)	30
Arkansas	15	First New Jersey	18
First California	13	Fifth New Jersey	64
Fourth California (includes Nevada)	0	New Mexico (includes Arizona)	0
Colorado (includes Wyoming)	10	First New York	69
Connecticut (includes Rhode Island)	23	Second New York	11
Florida	5	Third New York	44
Georgia	1	Fourteenth New York	105
First Illinois	71	Twenty-first New York	115
Fifth Illinois	0	Twenty-eighth New York	157
Eighth Illinois	18	Fourth North Carolina	37
Thirteenth Illinois	16	Fifth North Carolina	142
Sixth Indiana	33	First Ohio	96
Seventh Indiana	9	Tenth Ohio	52
Third Iowa	21	Eleventh Ohio	14
Fourth Iowa	12	Eighteenth Ohio	147
Kansas (includes Indian Territory and Oklahoma)	19	Oregon (includes Alaska and Washington)	0
Second Kentucky	2	First Pennsylvania	121
Fifth Kentucky	9	Ninth Pennsylvania	171
Sixth Kentucky	7	Twelfth Pennsylvania	16
Seventh Kentucky	1	Twenty-third Pennsylvania	82
Eighth Kentucky	0	South Carolina	1
Louisiana	46	Second Tennessee	0
Maryland (includes District of Columbia and Delaware)	19	Fifth Tennessee	25
Third Massachusetts	103	Third Texas	1
First Michigan	92	Fourth Texas	2
Fourth Michigan	57	Second Virginia	2
Minnesota	47	Sixth Virginia	20
First Missouri	6	West Virginia	37
Sixth Missouri	20	First Wisconsin	69
Montana (includes Idaho and Utah)	0	Second Wisconsin	10
Nebraska (includes North and South Dakota)	20	Total	2,353

INTERNAL-REVENUE COLLECTIONS FROM TOBACCO.

The aggregate amount of taxes collected from tobacco during the last fiscal year was \$30,710,297.42.

This amount includes taxes paid on manufactured tobacco, snuff, cigars, and cigarettes, domestic and imported.

The internal-revenue taxes on imported manufactured tobacco, snuff, cigars, and cigarettes are the same as on domestic in addition to the import duties thereon.

The collections from each item were as follows:

Manufactured tobacco, chewing and smoking.....	\$15,644,088.75
Snuff.....	796,118.37
Cigars.....	12,189,507.29
Cigarettes.....	2,080,583.01
	30,710,297.42
Collections for fiscal year ended June 30, 1896.....	30,711,629.11
Decrease.....	1,331.69

The collections on cigarettes, snuff, and manufactured tobacco increased, but the receipts from cigars fell off to the amount of \$523,760.54.

The increase from the tax on cigarettes amounted to.....	\$55,165.90
On manufactured tobacco.....	424,060.50
On snuff.....	43,202.45
Increase.....	522,428.85
Decrease in collections from cigars and cheroots.....	523,760.54
Net decrease.....	1,331.69

STATEMENT SHOWING THE AMOUNT OF INTERNAL-REVENUE TAXES COLLECTED FROM TOBACCO FOR THE PAST TEN YEARS.

Fiscal year ending June 30—	Amount.	Fiscal year ending June 30—	Amount.
1888.....	\$30,662,431.52	1893.....	\$31,889,711.74
1889.....	31,866,860.42	1894.....	28,617,898.62
1890.....	33,958,991.06	1895.....	29,704,907.63
1891.....	32,796,270.97	1896.....	30,711,629.11
1892.....	31,000,493.07	1897.....	30,710,297.42

The amount received from special taxes relating to tobacco is included in the above up to the time such taxes were repealed, May 1, 1891 (act of October 1, 1890).

The total collections from September 1, 1862, to June 30, 1897, from tobacco of all descriptions, including special taxes, amount to \$1,059,900,901.77.

Table E in the Appendix at the close of the bound volume of this report shows the receipts from this source by fiscal years from September 1, 1862.

QUANTITY TAXED.

The figures given below represent the quantity of manufactured tobacco, snuff, cigars, and cigarettes upon which taxes were collected during the last two fiscal years:

Articles taxed.	Fiscal years ending June 30—		Increase.
	1896.	1897.	
Cigars and cheroots weighing over 3 pounds per thousand ^a.....number..	4,237,755,943	4,063,169,097	.....
Cigarettes weighing not over 3 pounds per thousand.....number..	4,042,391,640	4,151,669,760	109,278,120
Cigarettes weighing over 3 pounds per thousand.do....	1,407,097	1,582,710	175,613
Snuff.....pounds..	12,548,599	13,268,640	720,041
Tobacco, chewing and smoking.....do....	253,667,137	260,734,812	7,067,675

^a Decrease, 174,586,846.

There was an increase in the quantity of manufactured tobacco, snuff, and cigarettes upon which tax was paid over the previous fiscal year, and a decrease in the number of cigars.

QUANTITY EXPORTED.

There was also produced the following quantity of tobacco, snuff, and cigars which were exported without payment of tax during the last fiscal year:

Tobacco and snuff ¹	pounds..	16, 879, 743
Cigars	number..	1, 411, 194
Cigarettes	do.....	892, 956, 300

being an increase in the quantity of tobacco and snuff exported over the previous year of 3,844,725 pounds, and an increase in the quantity of cigars of 405,783, and in the quantity of cigarettes of 264,869,910.

PRODUCTION OF TOBACCO, SNUFF, CIGARS, AND CIGARETTES DURING THE FISCAL YEAR 1897.

The total production of tobacco, snuff, cigars, and cigarettes in the United States for the fiscal year ended June 30, 1897, is computed from the receipts for taxes on all such goods put on the market for consumption. The quantity removed in bond for export without payment of the tax is added, and from this amount the quantity imported for consumption, upon which the internal-revenue tax was paid in addition to customs duties, is deducted.

TOBACCO AND SNUFF PRODUCED.

	Pounds.
Tobacco upon which tax was paid.....	260, 734, 812
Snuff upon which tax was paid.....	13, 268, 640
Total tobacco and snuff taxed.....	274, 003, 452
Tobacco and snuff exported.....	16, 879, 743
Total.....	290, 883, 195
Deduct tobacco and snuff imported for consumption.....	333, 423
Net total domestic production for fiscal year 1897.....	290, 549, 772
	Pounds.
Total production 1896.....	279, 250, 754
Less imports.....	327, 385
	278, 923, 369
Increase over fiscal year 1896.....	11, 626, 403

The increase of taxed tobacco and snuff over fiscal year 1896 was 7,787,716 pounds; the increase of tobacco and snuff exported was 3,844,725 pounds, and the increase of tobacco and snuff imported and withdrawn for consumption was 6,038 pounds.

¹This statement does not include all tobacco, snuff, cigars, and cigarettes exported. Some of these articles are exported after payment of tax and drawback is allowed (p. 187). The manufactured tobacco, snuff, cigarettes, and cigars exported during the year were valued at \$5,025,817; number of cigars exported, 1,962,000; number of cigarettes, 921,316,000. (Monthly Summary of Finance and Commerce, Bureau of Statistics, No. 12, series 1896-97.)

CIGARS AND CHERROOTS PRODUCED.

	Number.
Cigars and cheroots taxed	4, 063, 169, 097
Quantity exported	1, 411, 194
Total.....	4, 064, 580, 291
Deduct quantity imported 1897 (estimated average 12 pounds per 1,000)	35, 560, 362
Net total domestic production	4, 029, 019, 929
	Number.
Taxed in 1896.....	4, 237, 755, 943
Exported in 1896.....	1, 005, 411
Total for 1896.....	4, 238, 761, 354
Less imports.....	36, 956, 720
	4, 201, 804, 634
Decrease over fiscal year 1896	172, 784, 705

The decrease from the fiscal year 1896 of taxed cigars was 174,586,846; the increase of cigars exported was 405,783, and the decrease of cigars imported and withdrawn for consumption was 1,396,358.

CIGARETTES PRODUCED.

	Number.
Cigarettes taxed at 50 cents a thousand.....	4, 151, 669, 760
Cigarettes taxed at \$3 a thousand.....	1, 582, 710
Total cigarettes taxed.....	4, 153, 252, 470
Quantity exported.....	892, 956, 300
Total taxed and exported.....	5, 046, 208, 770
Deduct cigarettes imported (estimated average 3 pounds per 1,000)....	4, 312, 360
Total net production.....	5, 041, 896, 410
	Number.
Taxed in 1896.....	4, 043, 798, 737
Exported in 1896.....	628, 086, 390
Total taxed and exported.....	4, 671, 885, 127
Less imports, 1896.....	3, 864, 775
	4, 668, 020, 352
Increase in production over fiscal year 1896.....	373, 876, 058

The increase over the fiscal year 1896 in the quantity of cigarettes taxed was 109,453,733, and of cigarettes exported was 264,869,910. The increase of cigarettes imported and withdrawn for consumption was 447,585.¹

SUMMARY STATEMENTS SHOWING PRODUCTION OF PREVIOUS YEARS.

The following statements show the quantity of tobacco, snuff, cigars, and cigarettes manufactured in the United States during the past ten calendar years.

The statements are made by calendar years, as the law requires the annual inventory of manufacturers to be taken on the first day of January of each year.

¹The statistics in regard to importations were obtained from the Bureau of Statistics.

STATEMENT SHOWING THE QUANTITY OF MANUFACTURED TOBACCO AND SNUFF REPORTED PRODUCED IN THE UNITED STATES DURING THE PAST TEN (CALENDAR) YEARS.

Years.	Manufactured tobacco.	Snuff.	Years.	Manufactured tobacco.	Snuff.
	<i>Pounds.</i>	<i>Pounds.</i>		<i>Pounds.</i>	<i>Pounds.</i>
1887	218, 184, 857	8, 168, 609	1892	262, 412, 767	11, 426, 927
1888	203, 906, 158	5, 446, 858	1893	238, 587, 702	11, 952, 736
1889	237, 119, 240	9, 040, 345	1894	257, 059, 333	11, 582, 838
1890	243, 427, 008	9, 434, 746	1895	^a 263, 404, 840	10, 887, 709
1891	259, 855, 085	10, 674, 241	1896	248, 708, 581	12, 708, 919

^a In the Annual Report for 1896, 122,282 pounds of smoking tobacco were reported as snuff, and 1,127,535 pounds of snuff reported as smoking tobacco (Fifth Tennessee district). Correcting the error the figures showing production for 1895 are as above given.

There will be found in Table G, Appendix, at the close of the bound volume of this report, a statement showing "the amount of internal revenue derived from each kind of manufactured tobacco, including snuff, at each rate of tax under the several enactments, the quantities of the same on which tax was paid, the date when each rate of tax was imposed and repealed, and the length of time the several rates were in force from July 1, 1862, to June 30, 1897;" also a statement showing "the total internal-revenue receipts from snuff, chewing and smoking tobacco, at the several different rates of tax, together with the quantities of the same on which tax was paid, and the average rate of tax per pound on the aggregate quantities taxed each year, by fiscal years, from September 1, 1862, to June 30, 1897."

STATEMENT SHOWING THE QUANTITIES OF CIGARS AND CIGARETTES REPORTED MANUFACTURED IN THE UNITED STATES DURING THE PAST TEN YEARS.

Calendar years.	Cigars.	Cigarettes.	Calendar years.	Cigars.	Cigarettes.
1887	3, 661, 630, 422	1, 865, 287, 082	1892	4, 674, 708, 260	3, 282, 001, 283
1888	3, 668, 162, 486	2, 211, 900, 645	1893	4, 341, 240, 981	3, 660, 755, 959
1889	3, 787, 229, 453	2, 413, 349, 811	1894	4, 163, 641, 327	3, 620, 666, 804
1890	4, 228, 528, 258	2, 505, 167, 610	1895	4, 099, 137, 855	4, 237, 754, 453
1891	4, 422, 024, 212	3, 137, 318, 596	1896	4, 048, 463, 306	4, 967, 444, 232

There will be found in Table G, Appendix, at the end of the bound volume of this report, a statement showing "the amount of internal revenue derived from cigars, cheroots, and cigarettes at each rate of tax under the several enactments, the number of the same returned for taxation (exclusive of cigarettes on which an ad valorem tax was paid, the number of which can not be ascertained), the date when each rate of tax was imposed and repealed, and the length of time the several rates were in force, from July 1, 1862, to June 30, 1897;" also a statement showing "the total internal-revenue receipts from cigars, cheroots, and cigarettes at the several different rates of tax, together with the number of the same on which the tax was paid during each fiscal year, from September 1, 1862, to June 30, 1897."

LEAF TOBACCO USED BY MANUFACTURERS.

The quantity of leaf tobacco used in the production of tobacco, snuff, cigars, and cigarettes for the past ten years has been as follows:

Years.	Pounds.	Product.	Total.
1887.....	{ 84,706,081 202,938,428	Cigars and cigarettes..... Tobacco and snuff.....	{ 287,644,509
1888.....	{ 82,866,929 185,268,700	Cigars and cigarettes..... Tobacco and snuff.....	{ 268,135,629
1889.....	{ 83,513,962 220,423,612	Cigars and cigarettes..... Tobacco and snuff.....	{ 303,937,574
1890.....	{ 91,746,311 220,116,473	Cigars and cigarettes..... Tobacco and snuff.....	{ 311,862,784
1891.....	{ 85,435,928 9,115,810	Cigars..... Cigarettes.....	{ 332,511,067
	{ 237,959,329	Tobacco and snuff.....	
1892.....	{ 90,875,830 9,907,222	Cigars..... Cigarettes.....	{ 339,012,619
	{ 238,229,567	Tobacco and snuff.....	
1893.....	{ 84,428,797 12,497,183	Cigars..... Cigarettes.....	{ 312,907,679
	{ 215,981,699	Tobacco and snuff.....	
1894.....	{ 77,359,405 12,614,409	Cigars..... Cigarettes.....	{ 317,640,403
	{ 227,666,589	Tobacco and snuff.....	
1895.....	{ 77,499,875 16,094,338	Cigars..... Cigarettes.....	{ 323,656,332
	{ 230,062,119	Tobacco and snuff.....	
1896.....	{ 75,938,866 19,114,190	Cigars..... Cigarettes.....	{ 308,398,583
	{ 213,345,527	Tobacco and snuff.....	

TABULAR STATEMENTS

SHOWING DETAILS RESPECTING THE MANUFACTURE OF TOBACCO, SNUFF, CIGARS, AND CIGARETTES FOR THE CALENDAR YEAR 1896.

The following tables show the manner in which the manufacture of cigars and cigarettes is distributed among the different States and districts, the number of persons and firms engaged in each of the two branches of manufacturing, the quantity of different kinds of material used, and the quantity and kinds of product manufactured. These tables are compiled from reports received from collectors of internal revenue of the transactions of manufacturers in their several districts for the calendar year ended December 31, 1896, a period of time differing from the fiscal year ended June 30, 1897, which will account for any apparent discrepancies between them and the previous part of the report relating to tobacco.

Tables Nos. 1 and 2 relate to the manufacture of cigars and cigarettes.

The total number of cigar manufacturers for which accounts were rendered for the calendar year 1896 were 31,401.

The total number of cigars made was 4,048,463,306, a decrease of 50,674,549 from the previous year.

The total number of cigarettes made was 4,967,444,232, an increase of 729,689,779 over the previous year.

The quantity of leaf tobacco used in making cigars varies in different districts from 12 pounds per thousand cigars to 24 pounds per thousand. The average quantity was 18.75 pounds per thousand cigars.

The quantity used in making cigarettes varies from 1.32 pounds per thousand to 4½ pounds per thousand. The average quantity was 3.85 pounds per thousand cigarettes.

The total quantity of leaf tobacco used in making cigars was 75,938,866 pounds.

The total quantity used in making cigarettes was 19,114,190 pounds.

The States in which the largest quantity of cigars were made were Pennsylvania and New York.

Cigarettes were made mostly in New York, Virginia, and North Carolina.

Tables Nos. 3, 4, 5, and 6 relate to tobacco and snuff.

There was an increase of 66 in the number of tobacco factories operating over the previous calendar year.

There was a decrease in the quantity of leaf tobacco used of 16,716,592 pounds, and a decrease in all other materials used except scraps.

There was an increase of 1,821,210 pounds in the quantity of snuff manufactured, and of 1,207,686 pounds of smoking tobacco, and a decrease in the quantity of plug and fine cut manufactured, as follows:

	Pounds.
Plug tobacco	14, 400, 306
Fine-cut tobacco.....	1, 503, 639

The States in which the largest quantities of chewing and smoking tobacco were manufactured are Missouri, Kentucky, Virginia, North Carolina, and Ohio, as follows:

	Pounds.
Missouri.....	52, 861, 260
Kentucky.....	38, 028, 134
Virginia.....	31, 247, 410
North Carolina	24, 609, 214
Ohio.....	17, 979, 837

The district in which the largest quantity of tobacco was manufactured was the First Missouri, in which the returns show the manufacture of 52,485,394 pounds.

New Jersey and Pennsylvania were the largest snuff manufacturing States.

Snuff was manufactured more or less in 27 districts, and there were 124 factories.

The largest snuff-producing district was the Fifth New Jersey, in which 4,591,366 pounds were produced.

TABLE NO. 1.—CIGARS AND CIGARETTES.

STATEMENT SHOWING THE NUMBER, BY DISTRICTS, OF CIGAR MANUFACTURERS' ACCOUNTS REPORTED, THE QUANTITY OF TOBACCO USED, AND THE NUMBER OF CIGARS AND CIGARETTES REPORTED MANUFACTURED DURING THE CALENDAR YEAR ENDED DECEMBER 31, 1896.

States.	Dis- tricts.	Number of facto- ries each having one account.	Pounds of tobacco used.		Cigars manu- factured.	Cigarettes manufactured.
			Cigars.	Cigarettes.		
Alabama.....		56	81,936	2	5,744,791	600
Arkansas.....		50	36,310	.....	1,819,525	.....
California.....	1	536	1,154,655	12,555	54,958,104	8,279,545
Do.....	4	79	83,560	.....	3,855,264	.....
Total		615	1,238,215	12,555	58,813,368	8,279,545
Colorado.....		232	249,280	.....	12,438,602	.....
Connecticut.....		472	925,748	722	40,601,651	149,930
Florida.....		571	2,868,910	9,298	146,862,496	2,369,940
Georgia.....		93	89,192	9,674	4,426,406	3,225,800
Illinois.....	1	2,158	3,334,711	16,273	175,470,541	5,151,336
Do.....	5	142	239,245	.....	12,835,634	.....
Do.....	8	520	959,811	.....	47,772,464	.....
Do.....	13	190	204,231	38	11,611,073	12,500
Total		3,010	4,737,998	16,311	247,689,712	5,163,836
Indiana.....	6	623	854,946	.....	44,814,312	.....
Do.....	7	229	382,286	.....	18,054,366	.....
Total		852	1,237,232	.....	62,868,678	.....
Iowa.....	3	184	254,779	15	13,083,526	7,900
Do.....	4	450	884,272	723	44,199,038	186,800
Total		634	1,139,051	738	57,282,564	194,700
Kansas.....		323	347,324	.....	17,911,224	.....
Kentucky.....	2	32	48,508	.....	2,210,925	.....
Do.....	5	144	559,627	36	27,140,499	13,700
Do.....	6	137	112,914	.....	6,004,913	.....
Do.....	7	29	55,291	.....	2,785,425	.....
Do.....	8	3	1,954	.....	105,550	.....
Total		345	778,294	36	38,247,312	13,700
Louisiana.....		177	948,811	482,303	50,054,727	149,608,361
Maryland.....		931	1,430,736	436,853	75,603,088	97,129,080
Massachusetts.....		767	2,311,330	4,356	103,705,343	1,416,620
Michigan.....	1	908	1,429,513	80	82,105,559	27,800
Do.....	4	344	335,038	340	17,617,736	95,700
Total		1,252	1,764,551	420	99,723,295	123,500
Minnesota.....		554	842,561	1,561	42,968,111	519,120
Missouri.....	1	638	851,494	977,228	45,871,602	317,759,270
Do.....	6	300	307,403	4	16,686,248	1,600
Total		938	1,158,897	977,232	62,557,850	317,760,870
Montana.....		109	115,224	.....	5,584,515	.....
Nebraska.....		331	344,372	.....	17,744,960	.....
New Hampshire.....		180	358,940	385	15,281,827	86,315
New Jersey.....	1	278	212,494	.....	10,433,590	.....
Do.....	5	790	1,220,973	844	60,039,452	293,300
Total		1,068	1,433,467	844	70,473,042	293,300
New Mexico.....		11	9,432	676	391,900	319,000

STATEMENT SHOWING THE NUMBER, BY DISTRICTS, OF CIGAR MANUFACTURERS' ACCOUNTS REPORTED, THE QUANTITY OF TOBACCO USED, AND THE NUMBER OF CIGARS AND CIGARETTES REPORTED MANUFACTURED DURING THE CALENDAR YEARS ENDED DECEMBER 31, 1896—Continued.

States.	Dis- tricts.	Number of facto- ries each having one account.	Pounds of tobacco used.		Cigars manu- factured.	Cigarettes manufactured.
			Cigars.	Cigarettes.		
New York	1	1,731	1,467,541	9,152	66,489,182	2,450,960
Do	2	533	2,085,776	5,411,061	111,127,704	1,318,919,685
Do	3	2,665	9,295,657	992,930	478,757,078	284,135,700
Do	14	816	2,099,962	33	98,740,125	7,000
Do	21	806	2,196,725	.....	102,770,512	.....
Do	28	758	1,084,557	3,418,871	51,190,377	755,745,500
Total .....	.....	7,309	18,230,218	9,832,047	909,074,978	2,361,258,845
North Carolina	4	25	60,193	2,995,734	3,715,563	926,232,550
Do	5	17	23,198	39,584	1,345,342	11,087,000
Total .....	.....	42	83,391	3,035,318	5,060,905	937,319,550
Ohio	1	742	4,101,738	21,122	206,997,372	4,895,680
Do	10	422	711,394	.....	37,711,011	.....
Do	11	295	1,550,532	.....	87,107,268	.....
Do	18	784	1,992,056	511	117,878,576	176,340
Total .....	.....	2,243	8,355,720	21,633	449,694,227	5,072,020
Oregon .....	.....	176	136,849	.....	6,616,416	.....
Pennsylvania	1	2,171	6,611,167	9,946	337,663,412	2,667,310
Do	9	2,975	9,021,564	613	506,460,093	208,000
Do	12	395	605,264	2,804	29,422,036	848,600
Do	23	811	4,374,048	859	313,327,086	463,400
Total .....	.....	6,352	20,612,043	14,222	1,186,872,627	4,187,310
South Carolina .....	.....	14	17,358	85	839,192	25,200
Tennessee	2	30	33,638	.....	1,882,647	.....
Do	5	30	71,049	.....	3,365,249	.....
Total .....	.....	60	104,687	.....	5,247,896	.....
Texas	3	108	163,293	450	7,670,861	117,060
Do	4	56	82,466	.....	3,956,422	.....
Total .....	.....	164	245,759	450	11,627,283	117,060
Virginia	2	145	1,089,143	4,243,180	89,279,564	1,068,311,520
Do	6	83	119,019	11,856	6,563,005	4,008,900
Total .....	.....	228	1,208,162	4,255,036	95,842,569	1,072,320,420
West Virginia .....	.....	141	1,030,914	.....	62,584,068	.....
Wisconsin	1	731	985,460	1,433	51,940,318	489,610
Do	2	370	480,500	.....	24,267,840	.....
Total .....	.....	1,101	1,465,960	1,433	76,208,158	489,610

TABLE NO. 2.—CIGARS AND CIGARETTES.

STATEMENT SHOWING THE NUMBER, BY STATES, OF CIGAR MANUFACTURERS' ACCOUNTS REPORTED, THE QUANTITY OF TOBACCO USED, AND THE NUMBER OF CIGARS AND CIGARETTES REPORTED MANUFACTURED DURING THE CALENDAR YEAR ENDED DECEMBER 31, 1896.

States.	Dis- tricts.	Number of factor- ies, each having one ac- count.	Pounds of tobacco used.		Cigars manu- factured.	Cigarettes manufactured.
			Cigars.	Cigarettes.		
Alabama.....	1	56	81,936	2	5,744,791	600
Arkansas.....	1	50	36,310	.....	1,819,525	.....
California <i>a</i>	2	615	1,238,215	12,555	58,813,368	8,279,545
Colorado <i>b</i>	1	232	249,280	.....	12,438,602	.....
Connecticut <i>c</i>	1	472	925,748	722	40,601,651	149,930
Florida.....	1	571	2,868,910	9,298	146,862,496	2,369,940
Georgia.....	1	93	89,192	9,674	4,426,406	3,225,800
Illinois.....	4	3,010	4,737,998	16,311	247,689,712	5,163,836
Indiana.....	2	852	1,237,232	.....	62,868,678	.....
Iowa.....	2	634	1,139,051	738	57,282,564	194,700
Kansas <i>d</i>	1	323	347,324	.....	17,911,224	.....
Kentucky.....	5	345	778,294	36	38,247,312	13,700
Louisiana <i>e</i>	1	177	948,811	482,303	50,054,727	149,608,361
Maryland <i>f</i>	1	931	1,430,730	436,853	75,603,088	97,129,080
Massachusetts.....	1	767	2,311,330	4,356	103,705,343	1,416,620
Michigan.....	2	1,252	1,764,551	420	99,723,295	123,500
Minnesota.....	1	554	842,561	1,561	42,968,111	519,120
Missouri.....	2	938	1,158,897	977,232	62,557,850	317,760,870
Montana <i>g</i>	1	109	115,224	.....	5,584,515	.....
Nebraska <i>h</i>	1	331	344,372	.....	17,744,960	.....
New Hampshire <i>i</i>	1	180	358,940	385	15,281,827	86,315
New Jersey.....	2	1,068	1,433,467	844	70,473,042	293,300
New Mexico <i>k</i>	1	11	9,432	676	391,900	319,000
New York.....	6	7,309	18,230,218	9,832,047	909,074,978	2,361,258,845
North Carolina.....	2	42	83,391	3,035,318	5,060,905	937,319,550
Ohio.....	4	2,243	8,355,720	21,633	449,694,227	5,072,020
Oregon <i>l</i>	1	176	136,849	.....	6,616,416	.....
Pennsylvania.....	4	6,352	20,612,043	14,222	1,186,872,627	4,187,310
South Carolina.....	1	14	17,358	85	839,192	25,200
Tennessee.....	2	60	104,687	.....	5,247,896	.....
Texas.....	2	164	245,759	450	11,627,283	117,060
Virginia.....	2	228	1,208,162	4,255,036	95,842,569	1,072,320,420
West Virginia.....	1	141	1,030,914	.....	62,584,068	.....
Wisconsin.....	2	1,101	1,465,960	1,433	76,208,158	489,610
Total.....	63	31,401	75,938,866	19,114,190	4,048,463,306	4,967,444,232
Calendar year 1895.....	.....	30,072	77,544,875	16,094,338	4,099,137,855	4,237,754,453
Increase, calendar year 1896.....	.....	1,329	.....	3,019,852	.....	729,689,779
Decrease, calendar year 1896.....	.....	.....	1,606,009	.....	50,674,549	.....

a Including the State of Nevada.

b Including the State of Wyoming.

c Including the State of Rhode Island.

d Including the Indian Territory and the Territory of Oklahoma.

e Including the State of Mississippi.

f Including the State of Delaware, the District of Columbia, and two counties of Virginia.

g Including the States of Idaho and Utah.

h Including the States of North Dakota and South Dakota.

i Including the States of Maine and Vermont.

k Including the Territory of Arizona.

l Including the State of Washington and the Territory of Alaska.

TABLE NO. 3.—TOBACCO, MATERIAL ACCOUNT.

DETAILED STATEMENT OF THE NUMBER OF TOBACCO FACTORIES IN EACH DISTRICT AND STATE AND THE AGGREGATE QUANTITY OF LEAF TOBACCO AND OTHER MATERIALS USED DURING THE CALENDAR YEAR ENDED DECEMBER 31, 1896.

States and districts.	Fac-tories.	Materials used in manufacturing tobacco.							
		Leaf.	Scraps.	Stems.	Licorice.	Sugar.	Other materials.	In process.	Total.
	No.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.
Alabama.....	4	85,510	260	500	91				86,361
Arkansas.....	9	61,620	1,114		5,280	8,754	1,314		78,082
California:									
First district.....	20	161,197	16,873		2,158	1,005	3,394	2,678	187,305
Fourth district.....	2		300						300
Total.....	22	161,197	17,173		2,158	1,005	3,394	2,678	187,605
Colorado.....	18		31,375						31,375
Connecticut.....	55		26,674						26,674
Florida.....	13		30,560						30,560
Georgia.....	18	45,254	11,702		180		1,968	2,892	61,996
Illinois:									
First district.....	265	5,869,575	2,077,294	492,736	364,230	723,248	627,548	119,267	10,273,898
Fifth district.....	19	10,985	23,455	3,737			1,500		39,677
Eighth district.....	84	1,444,290	91,142	7,362	77,635	306,731	147,148	49,829	2,124,137
Thirteenth district.....	24	43,863	8,130						51,993
Total.....	392	7,368,713	2,200,021	503,835	441,865	1,029,979	776,196	169,096	12,489,705
Indiana:									
Sixth district.....	69	84,585	79,848		797	355	1,205		166,790
Seventh district.....	29	74,811	30,355		710	1,701	276	33,725	141,578
Total.....	98	159,396	110,203		1,507	2,056	1,481	33,725	308,368
Iowa:									
Third district.....	33	221,913	21,678	50,108	1,889	8,265	851	26,666	331,370
Fourth district.....	84		80,590						80,590
Total.....	117	221,913	102,268	50,108	1,889	8,265	851	26,666	411,960
Kansas.....	48	3,938	30,254		5			2,283	36,480

TABLE NO. 3.—TOBACCO, MATERIAL ACCOUNT—Continued.

DETAILED STATEMENT OF THE NUMBER OF TOBACCO FACTORIES IN EACH DISTRICT AND STATE AND THE AGGREGATE QUANTITY OF LEAF TOBACCO AND OTHER MATERIALS USED DURING THE CALENDAR YEAR ENDED DECEMBER 31, 1896—Continued.

States and districts.	Fac- tories.	Materials used in manufacturing tobacco.							
		Leaf.	Scraps.	Stems.	Licorice.	Sugar.	Other materials.	In process.	Total.
		<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>
Kentucky:	No.								
Second district.....	30	1,787,301	35,342	.....	139,157	97,861	25,748	76,570	2,161,979
Fifth district.....	52	23,224,899	62,879	.....	6,697,800	4,784,692	2,706,184	112,385	37,588,839
Sixth district.....	22	750,108	14,666	148,786	52,369	131,030	71,155	50,929	1,219,043
Seventh district.....	14	133,723	5,617	.....	6,987	10,061	617	8,996	166,001
Eighth district.....	18	90,693	758	.....	3,364	2,627	122	80	97,644
Total.....	136	25,986,724	119,262	148,786	6,899,677	5,026,271	2,803,826	248,960	41,233,506
Louisiana.....	67	1,161,587	218,456	.....	45,056	15,012	30,169	.....	1,470,280
Maryland.....	40	9,298,139	949,811	591,292	120,987	728,107	486,642	2,281,094	14,456,072
Massachusetts.....	28	69,094	10,025	9,724	.....	.....	456	45,894	135,193
Michigan:									
First district.....	111	9,422,826	1,257,396	147,222	1,626,900	2,113,914	777,522	521,270	15,867,050
Fourth district.....	58	.....	29,800	.....	.....	.....	.....	.....	29,800
Total.....	169	9,422,826	1,287,196	147,222	1,626,900	2,113,914	777,522	521,270	15,896,850
Minnesota.....	105	47,873	72,121	12,889	2,298	3,212	3,040	9,525	150,958
Missouri:									
First district.....	49	38,796,330	2,198,753	1,122,663	10,744,466	6,405,013	1,996,759	498,847	61,762,831
Sixth district.....	42	320,512	89,304	4,528	9,855	15,333	2,086	52,915	494,533
Total.....	91	39,116,842	2,288,057	1,127,191	10,754,321	6,420,346	1,998,845	551,762	62,257,364
Montana.....	27	.....	10,124	.....	.....	.....	.....	.....	10,124
Nebraska.....	57	.....	35,506	.....	.....	.....	.....	.....	35,506
New Hampshire.....	11	.....	3,014	.....	.....	.....	.....	.....	3,014
New Jersey:									
First district.....	23	.....	8,453	.....	.....	.....	.....	.....	8,453
Fifth district.....	48	16,364,799	1,193,066	771,691	2,718,253	1,672,347	987,398	4,027,306	27,734,860
Total.....	71	16,364,799	1,201,519	771,691	2,718,253	1,672,347	987,398	4,027,306	27,743,313
New Mexico.....	3	6,740	550	.....	.....	.....	.....	.....	7,290

New York:	45	4,370,683	30,179	3,275	520,910	364,317	283,700	161,364	5,734,428
First district.....	72	4,984,732	486,060	.....	563,804	71,651	66,012	65,377	6,237,636
Second district.....	79	2,286,197	814,312	3,228	56,094	6,362	47,905	99,249	3,313,347
Third district.....	67	1,097,988	85,419	23,271	12,554	32,381	40,630	9,703	1,301,946
Fourteenth district.....	143	411,654	360,404	32,165	11,875	34,921	25,252	13,559	1,889,860
Twenty-first district.....	85	1,483,974	1,560	5,334	80,788	175,770	240,623	140,651	2,128,700
Twenty-eighth district.....									
Total.....	491	14,635,228	1,777,934	67,273	1,246,025	685,402	704,122	489,933	19,605,917
North Carolina:									
Fourth district.....	70	11,990,019	69,134	.....	195,503	127,689	235,810	908,989	13,527,144
Fifth district.....	162	17,605,866	174,252	.....	1,272,148	615,667	214,866	424,988	20,307,787
Total.....	232	29,595,885	243,386	.....	1,467,651	743,356	450,676	1,333,977	33,834,931
Ohio:									
First district.....	120	9,459,631	2,554,825	74,946	3,002,662	2,760,234	1,064,901	152,560	19,069,759
Tenth district.....	37	570,315	171,911	144,744	50,737	80,004	59,483	71,020	1,148,214
Eleventh district.....	22	212,728	57,482	.....	27,100	20,686	5,990	10,330	334,316
Eighteenth district.....	86	149,717	142,423	.....	3,312	19,987	10,582	20,506	346,527
Total.....	265	10,392,391	2,926,641	219,690	3,083,811	2,880,911	1,140,956	254,416	20,898,816
Oregon.....	39	.....	9,079	.....	.....	.....	.....	.....	9,079
Pennsylvania:									
First district.....	150	2,265,433	270,690	119,988	27,551	45,433	2,331,723	486,139	5,546,957
Ninth district.....	88	.....	128,959	.....	.....	.....	4,684	3,365	137,008
Twelfth district.....	30	926,740	15,819	.....	30,594	.....	16	.....	973,169
Twenty-third district.....	51	941,603	50,992	390	11,344	300	122,862	33,021	1,160,512
Total.....	319	4,133,776	466,460	120,378	69,489	45,733	2,459,285	522,525	7,817,646
South Carolina.....	10	59,412	19,079	.....	3,688	913	2,172	7,321	92,585
Tennessee:									
Second district.....	13	696,086	8,158	.....	44,277	21,194	10,703	18,082	798,500
Fifth district.....	54	4,050,679	20,451	151,070	74,503	60,831	384,532	292,958	5,035,024
Total.....	67	4,746,765	28,609	151,070	118,780	82,025	395,235	311,040	5,833,524
Texas:									
Third district.....	13	45,482	4,730	90	.....	.....	.....	.....	50,302
Fourth district.....	9	1,138	5,226	.....	50	70	.....	5,219	11,703
Total.....	22	46,620	9,956	90	50	70	.....	5,219	62,005

TABLE No. 3.—TOBACCO, MATERIAL ACCOUNT—Continued.

DETAILED STATEMENT OF THE NUMBER OF TOBACCO FACTORIES IN EACH DISTRICT AND STATE AND THE AGGREGATE QUANTITY OF LEAF TOBACCO AND OTHER MATERIALS USED DURING THE CALENDAR YEAR ENDED DECEMBER 31, 1896—Continued.

States and districts.	Fac- tories.	Materials used in manufacturing tobacco.							
		Leaf.	Scraps.	Stems.	Licorice.	Sugar.	Other materials.	In process.	Total.
Virginia:	No.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.
Second district.....	44	23,688,637	252,410	37,191	1,501,517	1,227,547	1,174,039	536,010	28,417,351
Sixth district.....	98	11,385,562	58,547	1,348	539,219	278,821	426,602	691,227	13,381,326
Total.....	142	35,074,199	310,957	38,539	2,040,736	1,506,368	1,600,641	1,227,237	41,798,677
West Virginia.....	39	638,568	1,741,989	.....	230,591	208,712	627,033	1,834	3,448,727
Wisconsin:									
First district.....	61	4,440,518	49,801	880,216	91,025	208,999	154,885	156,999	5,982,443
Second district.....	36	.....	34,747	.....	.....	.....	.....	.....	34,747
Total.....	97	4,440,518	84,548	880,216	91,025	208,999	154,885	156,999	6,017,190

TABLE No. 4.—TOBACCO, MATERIAL ACCOUNT.
SUMMARY STATEMENT OF THE NUMBER OF TOBACCO FACTORIES IN EACH STATE AND THE AGGREGATE QUANTITY OF LEAF TOBACCO AND OTHER MATERIALS USED DURING THE CALENDAR YEAR ENDED DECEMBER 31, 1896.

States and Territories.	Fac-tories.	Materials used in manufacturing tobacco.							
		Leaf.	Scraps.	Stems.	Licorice.	Sugar.	Other mate-rials.	In process.	Total.
	No.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.
Alabama.....	4	85,510	260	500	91				86,361
Arkansas.....	9	61,620	1,114		5,280	8,754	1,314		78,082
California.....	22	161,197	17,173		2,158	1,005	3,394	2,678	187,605
Colorado.....	18		31,375						31,375
Connecticut.....	55		26,674						26,674
Florida.....	13		30,560						30,560
Georgia.....	18	45,254	11,702		180		1,968	2,892	61,996
Illinois.....	392	7,368,713	2,200,021	503,835	441,865	1,029,979	776,196	169,096	12,489,705
Indiana.....	98	159,396	110,203		1,507	2,056	1,481	33,725	308,368
Iowa.....	117	221,913	102,268	50,108	1,889	8,265	851	26,666	411,960
Kansas.....	48	3,938	30,254		5			2,283	36,480
Kentucky.....	136	25,986,724	119,262	148,786	6,899,677	5,026,271	2,803,826	248,960	41,233,506
Louisiana.....	67	1,161,587	218,456		45,056	15,012	30,169		1,470,280
Maryland.....	40	9,298,139	949,811	591,292	120,987	728,107	486,642	2,281,094	14,456,072
Massachusetts.....	28	69,094	10,025	9,724			456	45,894	135,193
Michigan.....	169	9,422,826	1,287,196	147,222	1,626,900	2,113,914	777,522	521,270	15,896,850
Minnesota.....	105	47,873	72,121	12,889	2,298	3,212	3,040	9,525	150,958
Missouri.....	91	39,116,842	2,288,057	1,127,191	10,754,321	6,420,346	1,998,845	551,762	62,257,364
Montana.....	27		10,124						10,124
Nebraska.....	57		35,506						35,506
New Hampshire.....	11		3,014						3,014
New Jersey.....	71	16,364,799	1,201,519	771,691	2,718,253	1,672,347	987,398	4,027,306	27,743,313
New Mexico.....	3	6,740	550						7,290
New York.....	491	14,635,228	1,777,934	67,273	1,246,025	685,402	704,122	489,933	19,605,917
North Carolina.....	232	29,595,885	243,386		1,467,651	743,356	450,676	1,333,977	33,834,931
Ohio.....	265	10,392,391	2,926,641	219,690	3,083,811	2,880,911	1,140,956	254,416	20,898,816
Oregon.....	39		9,079						9,079
Pennsylvania.....	319	4,133,776	466,460	120,378	69,489	45,733	2,459,285	522,525	7,817,646
South Carolina.....	10	59,412	19,079		3,688	913	2,172	7,321	92,585
Tennessee.....	67	4,746,765	28,609	151,070	118,780	82,025	395,235	311,040	5,833,524
Texas.....	22	46,620	9,956	90	50	70		5,219	62,005
Virginia.....	142	35,074,199	310,957	38,539	2,040,736	1,506,368	1,600,641	1,227,237	41,798,677
West Virginia.....	39	638,568	1,741,989		230,591	208,712	627,033	1,834	3,448,727
Wisconsin.....	97	4,440,518	84,548	880,216	91,025	208,999	154,885	156,999	6,017,190
Total calendar year 1896.....	3,322	213,345,527	16,375,883	4,840,494	30,972,313	23,391,757	15,408,107	12,233,652	316,567,733
Total calendar year 1895.....	3,256	230,062,119	15,515,439	5,417,117	33,605,007	24,957,041	17,271,057	11,993,384	338,821,164
Difference.....	a 66	b 16,716,592	a 860,444	b 576,623	b 2,632,694	b 1,565,284	b 1,862,950	a 240,268	b 22,253,431

a Increase.

b Decrease.

TABLE NO. 5.—TOBACCO, PRODUCTION ACCOUNT.

DETAILED STATEMENT OF THE AGGREGATE QUANTITIES OF THE DIFFERENT KINDS OF MANUFACTURED TOBACCO PRODUCED IN EACH DISTRICT AND STATE DURING THE CALENDAR YEAR ENDED DECEMBER 31, 1896, TOGETHER WITH A STATEMENT OF THE QUANTITY OF MANUFACTURED TOBACCO ON HAND AT THE COMMENCEMENT AND AT THE CLOSE OF THE YEAR, THE QUANTITY TO BE ACCOUNTED FOR, THE QUANTITY REMOVED IN BOND FOR EXPORT, THE TOTAL SALES REPORTED, AND THE AMOUNT OF TAXES PAID.

Tobacco manufactured.											
States and districts.	Plug.	Fine cut.	Smoking.	Snuff.	Total.	On hand.	Total to be ac- counted for.	On hand unsold.	Exported in bond.	Sold.	Stamps required for sales.
	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	
Alabama	9,968	.....	260	16,414	26,642	1,432	28,074	2,282	.....	25,792	\$1,547.52
Arkansas	60,131	.....	2,762	.....	62,893	652	63,545	752	.....	62,793	3,767.58
California:											
First district.....	36,705	.....	138,624	.....	175,329	.....	175,329	.....	5,698	169,631	10,177.86
Fourth district.....	.....	.....	300	.....	300	149	449	149	.....	300	18.00
Total.....	36,705	.....	138,924	.....	175,629	149	175,778	149	5,698	169,931	10,195.86
Colorado .....	.....	.....	31,375	.....	31,375	.....	31,375	.....	.....	31,375	1,882.50
Connecticut.....	.....	.....	26,674	.....	26,674	.....	26,674	200	.....	26,474	1,588.44
Florida.....	.....	.....	30,560	.....	30,560	.....	30,560	.....	.....	30,560	1,833.60
Georgia	2,101	.....	52,348	.....	54,449	39,612	94,061	21,662	.....	72,399	4,343.94
Illinois:											
First district.....	41,998	1,891,668	7,568,987	398,959	9,901,612	13,035	9,914,647	13,520	.....	9,901,127	594,067.62
Fifth district.....	.....	.....	23,455	22,000	45,455	5,813	51,268	14,627	.....	36,641	2,198.46
Eighth district.....	695,673	210,736	866,623	.....	1,773,032	36,169	1,809,201	45,944	3,046	1,760,211	105,612.66
Thirteenth district.....	26,932	.....	18,051	.....	44,983	13,130	58,113	22,392	.....	35,721	2,143.26
Total.....	764,603	2,102,404	8,477,116	420,959	11,765,082	68,147	11,833,229	96,483	3,046	11,733,700	704,022.00
Indiana:											
Sixth district.....	67,505	.....	79,268	.....	146,773	13,855	160,628	11,826	.....	148,802	8,928.12
Seventh district.....	54,990	.....	40,289	.....	95,279	19,057	114,336	25,296	.....	89,040	5,342.40
Total.....	122,495	.....	119,557	.....	242,052	32,912	274,964	37,122	.....	237,842	14,270.52
Iowa:											
Third district.....	.....	10,910	294,160	731	305,801	12,744	318,545	12,987	.....	305,558	18,333.48
Fourth district.....	.....	.....	80,590	.....	80,590	617	81,207	778	.....	80,429	4,825.74
Total.....	.....	10,910	374,750	731	386,391	13,361	399,752	13,765	.....	385,987	23,159.22
Kansas.....	442	.....	31,987	.....	32,429	18,629	51,058	13,248	.....	37,810	2,268.60

Kentucky:	1,569,646	.....	123,795	.....	1,693,441	979,290	2,672,731	673,409	4,507	1,994,815	119,688.90
Second district.....	32,307,361	.....	2,730,755	249,034	35,287,150	1,588,164	36,875,314	1,387,570	18,637	35,469,107	2,128,146.42
Fifth district.....	.....	.....	.....	.....	1,093,194	61,561	1,154,755	34,148	.....	1,120,607	67,236.42
Sixth district.....	111,902	221,955	759,337	.....	126,596	30,790	157,386	31,201	44	126,141	7,568.46
Seventh district.....	110,701	.....	15,895	.....	76,787	28,593	105,380	35,387	633	69,360	4,161.60
Eighth district.....	75,967	.....	820	.....	.....	.....	.....	.....	.....	.....	.....
Total.....	34,175,577	221,955	3,630,602	249,034	38,277,168	2,688,398	40,965,566	2,161,715	23,821	38,780,030	2,326,801.80
Louisiana.....	3,465	.....	1,321,979	13,664	1,339,108	352,108	1,691,216	357,327	159,812	1,174,077	70,444.62
Maryland.....	.....	244,263	8,685,803	803,519	9,733,585	663,929	10,397,514	626,910	105,124	9,665,480	579,928.80
Massachusetts.....	.....	50	16,015	64,618	80,683	1,421	82,104	2,558	.....	79,546	4,772.76
Michigan:	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
First district.....	3,551,319	3,865,336	7,664,116	29,353	15,110,124	14,739	15,124,863	18,191	2,204	15,104,468	906,268.08
Fourth district.....	.....	.....	29,800	.....	29,800	.....	29,800	.....	.....	29,800	1,788.00
Total.....	3,551,319	3,865,336	7,693,916	29,353	15,139,924	14,739	15,154,663	18,191	2,204	15,134,268	908,056.08
Minnesota.....	.....	3,310	129,482	16,699	149,491	23,024	172,515	21,426	72	151,017	9,061.02
Missouri:	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
First district.....	47,900,279	82,137	4,502,978	21,732	52,507,126	3,541,610	56,048,736	3,055,468	11,798	52,981,470	3,178,888.20
Sixth district.....	246,340	.....	129,526	.....	375,866	133,098	508,964	90,667	46	416,251	25,095.06
Total.....	48,146,619	82,137	4,632,504	21,732	52,882,992	3,674,708	56,557,700	3,146,135	11,844	53,399,721	3,203,983.26
Montana.....	.....	.....	10,124	.....	10,124	.....	10,124	794	.....	9,330	559.80
Nebraska.....	.....	.....	35,506	.....	35,506	1,142	36,648	625	.....	36,023	2,161.38
New Hampshire.....	.....	.....	3,014	.....	3,014	.....	3,014	.....	.....	3,014	180.84
New Jersey:	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
First district.....	7,142,797	2,394,888	8,453	.....	8,453	.....	8,453	.....	.....	8,453	507.18
Fifth district.....	.....	.....	5,503,856	4,591,366	19,632,907	892	19,633,799	32,225	276,069	19,325,505	1,159,530.30
Total.....	7,142,797	2,394,888	5,512,309	4,591,366	19,641,360	892	19,642,252	32,225	276,069	19,333,958	1,160,037.48
New Mexico.....	300	300	4,900	.....	5,500	.....	5,500	.....	.....	5,500	330.00
New York:	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
First district.....	2,551,036	90,246	1,797,048	6,160	4,444,490	3,066	4,447,556	4,722	10,000	4,432,834	265,970.04
Second district.....	.....	96,901	6,095,070	.....	6,191,971	33,047	6,225,018	16,024	442,475	5,766,519	345,991.14
Third district.....	5,244	995,128	1,661,718	61,588	2,723,678	10,717	2,734,395	6,814	1,058,221	1,669,360	100,161.60
Fourteenth district.....	.....	128,206	1,100,718	1,601	1,230,525	28,423	1,258,948	16,673	92	1,242,183	74,530.98
Twenty-first district.....	.....	115,307	745,186	341	860,834	23,717	884,551	27,819	.....	856,732	51,403.92
Twenty-eighth district.....	10,696	465,827	1,357,629	10,525	1,844,677	52,399	1,897,076	56,565	182,812	1,657,699	99,461.94
Total.....	2,566,976	1,891,615	12,757,369	80,215	17,296,175	151,369	17,447,544	128,617	1,693,600	15,625,327	937,519.62

TABLE NO. 5.—TOBACCO, PRODUCTION ACCOUNT—Continued.

DETAILED STATEMENT OF THE AGGREGATE QUANTITIES OF THE DIFFERENT KINDS OF MANUFACTURED TOBACCO PRODUCED IN EACH DISTRICT AND STATE DURING THE CALENDAR YEAR ENDED DECEMBER 31, 1896, ETC.—Continued.

Tobacco manufactured.											
States and districts.	Plug.	Fine cut.	Smoking.	Snuff.	Total.	On hand.	Total to be ac- counted for.	On hand unsold.	Exported in bond.	Sold.	Stamps required for sales.
North Carolina:	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	
Fourth district.....	2,557,999	6,530	6,865,750	64,244	9,494,523	2,285,414	11,779,937	1,942,362	87,812	9,749,763	584,985.78
Fifth district.....	14,816,487	.....	362,448	40,682	15,219,617	6,535,625	21,755,242	5,799,553	231,280	15,724,409	943,464.54
Total.....	17,374,486	6,530	7,228,198	104,926	24,714,140	8,821,039	33,535,179	7,741,915	319,092	25,474,172	1,528,450.32
Ohio:											
First district.....	11,767,469	62,191	4,450,346	6,029	16,286,035	927,826	17,213,861	1,280,448	175	15,933,238	955,994.28
Tenth district.....	62,500	213,257	843,745	.....	1,119,502	6,983	1,126,485	32,535	.....	1,093,950	65,637.00
Eleventh district.....	14,986	.....	239,415	.....	254,401	5,500	259,901	2,663	.....	257,238	15,434.28
Eighteenth district.....	596	66,560	258,772	423	326,351	14,342	340,693	9,870	.....	330,823	19,849.38
Total.....	11,845,551	342,008	5,792,278	6,452	17,986,289	954,651	18,940,940	1,325,516	175	17,615,249	1,056,914.94
Oregon.....	.....	.....	9,079	.....	9,079	102	9,181	114	.....	9,067	544.02
Pennsylvania:											
First district.....	.....	55,284	1,269,433	3,264,069	4,588,786	299,057	4,887,843	164,349	3,400	4,720,094	283,205.64
Ninth district.....	.....	.....	129,263	4,559	133,822	15	133,837	15	15	133,807	8,028.42
Twelfth district.....	.....	.....	790,913	.....	790,913	21,230	812,143	17,941	.....	794,202	47,652.12
Twenty-third district.....	20,855	.....	798,752	321,300	1,140,907	18,561	1,159,468	16,596	1,600	1,141,272	68,476.32
Total.....	20,855	55,284	2,988,361	3,589,928	6,654,428	338,863	6,993,291	198,901	5,015	6,789,375	407,362.50
South Carolina.....	37,831	.....	21,585	.....	59,416	53,027	112,443	43,715	1,138	67,590	4,055.40
Tennessee:											
Second district.....	467,038	.....	105,304	.....	572,342	482,582	1,054,924	332,891	320	721,713	43,302.78
Fifth district.....	1,123,936	.....	128,051	1,872,281	3,124,268	421,430	3,545,698	508,360	7,230	3,030,108	181,806.48
Total.....	1,590,974	.....	233,355	1,872,281	3,696,610	904,012	4,600,622	841,251	7,550	3,751,821	225,109.26
Texas:											
Third district.....	.....	.....	50,302	.....	50,302	204	50,506	35	.....	50,471	3,028.26
Fourth district.....	493	.....	5,226	.....	5,719	5,721	11,440	2,776	.....	8,664	519.84
Total.....	493	.....	55,528	.....	56,021	5,925	61,946	2,811	.....	59,135	3,548.10

[illegible]

TABLE No. 6.—TOBACCO, PRODUCTION ACCOUNT.

SUMMARY STATEMENT OF THE AGGREGATE QUANTITIES OF THE DIFFERENT KINDS OF MANUFACTURED TOBACCO PRODUCED IN EACH STATE DURING THE CALENDAR YEAR ENDED DECEMBER 31, 1896, TOGETHER WITH A STATEMENT OF THE QUANTITY OF MANUFACTURED TOBACCO ON HAND AT THE COMMENCEMENT AND AT THE CLOSE OF THE YEAR, THE QUANTITY TO BE ACCOUNTED FOR, THE QUANTITY REMOVED IN BOND FOR EXPORT, THE TOTAL SALES REPORTED, AND THE AMOUNT OF TAXES PAID.

States and Territories.	Plug.	Fine cut.	Smoking.	Snuff.	Total.	On hand.	Total to be accounted for.	On hand unsold.	Exported in bond.	Sold.	Stamps required for sales.
Alabama.....	Pounds. 9,968	Pounds.	Pounds. 260	Pounds. 16,414	Pounds. 26,642	Pounds. 1,432	Pounds. 28,074	Pounds. 2,282	Pounds.	Pounds. 25,792	\$1,547.52
Arkansas.....	60,131	.....	2,762	.....	62,893	652	63,545	752	.....	62,793	3,767.58
California.....	36,705	.....	138,924	.....	175,629	149	175,778	149	5,698	169,931	10,195.86
Colorado.....	.....	.....	31,375	.....	31,375	.....	31,375	.....	.....	31,375	1,882.50
Connecticut.....	.....	.....	26,674	.....	26,674	.....	26,674	200	.....	26,474	1,588.44
Florida.....	.....	.....	30,560	.....	30,560	.....	30,560	.....	.....	30,560	1,833.60
Georgia.....	2,101	.....	52,348	.....	54,449	39,612	94,061	21,662	.....	72,399	4,343.94
Illinois.....	764,603	2,102,404	8,477,116	420,959	11,765,082	68,147	11,833,229	96,483	3,046	11,733,700	704,022.00
Indiana.....	122,495	.....	119,557	.....	242,052	32,912	274,964	37,122	.....	237,842	14,270.52
Iowa.....	.....	10,910	374,750	731	386,391	13,361	399,752	13,765	.....	385,987	23,159.22
Kansas.....	442	.....	31,987	.....	32,429	18,629	51,058	13,248	.....	37,810	2,268.60
Kentucky.....	34,175,577	221,955	3,630,602	249,034	38,277,168	2,688,398	40,965,566	2,161,715	23,821	38,780,030	2,326,801.80
Louisiana.....	3,465	.....	1,321,979	13,664	1,339,108	352,108	1,691,216	357,327	159,812	1,174,077	70,444.62
Maryland.....	.....	244,263	8,685,803	803,519	9,733,585	663,929	10,397,514	626,910	105,124	9,665,480	579,928.80
Massachusetts.....	.....	50	16,015	64,618	80,683	1,421	82,104	2,558	.....	79,546	4,772.76
Michigan.....	3,551,319	3,865,336	7,693,916	29,353	15,139,924	14,739	15,154,663	18,191	2,204	15,134,268	908,056.08
Minnesota.....	.....	3,310	129,482	16,699	149,491	23,024	172,515	21,426	72	151,017	9,061.02
Missouri.....	48,146,619	82,137	4,632,504	21,732	52,882,992	3,674,708	56,557,700	3,146,135	11,844	53,399,721	3,203,983.26

TABLE NO. 6.—TOBACCO, PRODUCTION ACCOUNT—Continued.

Tobacco manufactured.											
States and Territories.	Plug.	Fine cut.	Smoking.	Snuff.	Total.	On hand.	Total to be accounted for.	On hand unsold.	Exported in bond.	Sold.	Stamps required for sales.
	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	
Montana.....	.....	.....	10, 124	.....	10, 124	.....	10, 124	794	.....	9, 330	559.80
Nebraska.....	.....	.....	35, 506	.....	35, 506	1, 142	36, 648	625	.....	36, 023	2, 161.38
New Hampshire.....	.....	.....	3, 014	.....	3, 014	.....	3, 014	.....	.....	3, 014	180.84
New Jersey.....	7, 142, 797	2, 394, 888	5, 512, 309	4, 591, 366	19, 641, 360	892	19, 642, 252	32, 225	276, 069	19, 333, 958	1, 160, 037.48
New Mexico.....	300	300	4, 900	.....	5, 500	.....	5, 500	.....	.....	5, 500	330.00
New York.....	2, 566, 976	1, 891, 615	12, 757, 369	80, 215	17, 296, 175	151, 369	17, 447, 544	128, 617	1, 693, 600	15, 625, 327	937, 519.62
North Carolina.....	17, 374, 486	6, 530	7, 228, 198	104, 926	24, 714, 140	8, 821, 039	33, 535, 179	7, 741, 915	319, 092	25, 474, 172	1, 528, 450.32
Ohio.....	11, 845, 551	342, 008	5, 792, 278	6, 452	17, 986, 289	954, 651	18, 940, 940	1, 325, 516	175	17, 615, 249	1, 056, 914.94
Oregon.....	.....	.....	9, 079	.....	9, 079	102	9, 181	114	.....	9, 067	544.02
Pennsylvania.....	20, 855	55, 284	2, 988, 361	3, 589, 928	6, 654, 428	338, 863	6, 993, 291	198, 901	5, 015	6, 789, 375	407, 362.50
South Carolina.....	37, 831	.....	21, 585	.....	59, 416	53, 027	112, 443	43, 715	1, 138	67, 590	4, 055.40
Tennessee.....	1, 590, 974	.....	233, 355	1, 872, 281	3, 696, 610	904, 012	4, 600, 622	841, 251	7, 550	3, 751, 821	225, 109.26
Texas.....	493	.....	55, 528	.....	56, 021	5, 925	61, 946	2, 811	.....	59, 135	3, 548.10
Virginia.....	25, 941, 506	.....	5, 305, 904	823, 444	32, 070, 854	7, 019, 044	39, 089, 898	5, 422, 939	9, 289, 427	24, 377, 532	1, 462, 651.92
West Virginia.....	.....	.....	3, 098, 719	.....	3, 098, 719	263, 079	3, 361, 798	164, 364	.....	3, 197, 434	191, 846.04
Wisconsin.....	2, 713	540, 700	5, 096, 141	3, 584	5, 643, 138	45, 969	5, 689, 107	47, 072	.....	5, 642, 035	338, 522.10
Total, calendar year 1896.....	153, 397, 907	11, 761, 690	83, 548, 984	12, 708, 919	261, 417, 500	26, 152, 335	287, 569, 835	22, 470, 784	11, 903, 687	253, 195, 364	15, 191, 721.84
Total, calendar year 1895.....	167, 798, 213	13, 265, 329	82, 341, 298	10, 887, 709	274, 292, 549	29, 362, 089	303, 654, 638	26, 100, 585	10, 826, 639	266, 727, 414	16, 003, 644.84
Increase, 1896.....	.....	.....	1, 207, 686	1, 821, 210	.....	.....	.....	.....	1, 077, 048	.....	.....
Decrease, 1896.....	14, 400, 306	1, 503, 639	.....	.....	12, 875, 049	3, 209, 754	16, 084, 803	3, 629, 801	.....	13, 532, 050	811, 923.00

SUMMARY.

OPERATIONS OF MANUFACTURERS OF TOBACCO AND CIGARS DURING THE
CALENDAR YEAR 1896.

Number of registered manufacturers of tobacco.....	3,332
Number who actually manufactured tobacco.....	2,070
Number who made no tobacco but qualified as tobacco manufacturers for the purpose of dealing in scraps, cuttings, and waste made by cigar manufacturers, and for other purposes.....	1,262
Quantity of plug and twist tobacco produced.....pounds..	153,397,907
Quantity of fine-cut chewing tobacco produced.....do....	11,761,690
Quantity of smoking tobacco produced.....do....	83,548,984
Total quantity of tobacco produced.....do....	248,708,581
Quantity of snuff produced.....do....	12,708,919
Number of cigar factories.....	31,401
Number of cigars produced.....	4,048,463,306
Number of cigarettes produced.....	4,967,444,232
Leaf tobacco used in the production of cigars.....pounds..	75,938,866
Leaf tobacco used in the production of cigarettes.....do....	19,114,190
Leaf tobacco used in the production of chewing tobacco, smoking tobacco, and snuff.....do....	213,345,527
Total leaf tobacco used.....do....	308,398,583
Average quantity of leaf tobacco used per 1,000 cigars.....do....	18.75
Average quantity of leaf tobacco used per 1,000 cigarettes.....do....	3.85
Average quantity of leaf tobacco used per capita of population.do....	4.27

NOTE.—The population of this country was estimated by the actuary of the Treasury Department at 72,159,000 on the 1st day of January, 1897.

MANUFACTURE IN BONDED WAREHOUSES FOR EXPORT.

The act of August 28, 1894, provided as follows:

SEC. 9. That all articles manufactured in whole or in part of imported materials, or of materials subject to internal-revenue tax, and intended for exportation without being charged with duty and without having an internal-revenue stamp affixed thereto shall, under such regulations as the Secretary of the Treasury may prescribe, in order to be so manufactured and exported, be made and manufactured in bonded warehouses similar to those known and designated in Treasury Regulations as bonded warehouses, class six: *Provided*, That the manufacturer of such articles shall first give satisfactory bonds for the faithful observance of all the provisions of law and of such regulations as shall be prescribed by the Secretary of the Treasury: *Provided further*, That the manufacture of distilled spirits from grain, starch, molasses or sugar, including all dilutions or mixtures of them or either of them, shall not be permitted in such manufacturing warehouses.

Whenever goods manufactured in any bonded warehouse established under the provisions of the preceding paragraph shall be exported directly therefrom or shall be duly laden for transportation and immediate exportation under the supervision of the proper officer who shall be duly designated for that purpose, such goods shall be exempt from duty and from the requirements relating to revenue stamps.

The act of July 24, 1897 (sec. 15), contained the same provision. There are three tobacco manufacturers in the second district of Virginia who manufacture tobacco for export exclusively under the above-mentioned provisions of law and make no reports to this office. These factories were placed in the bonded manufacturing warehouse system, and thus transferred from the supervision of the collector of internal revenue to that of the collector of customs. From January 18 to December 31, 1896, the exports of tobacco from these factories aggregated 4,846,503 pounds. During the fiscal year from June 30, 1896, to June 30, 1897, their exports were 4,870,554 pounds.

ASSESSMENTS FOR DEFICIENCIES.

Assessments for deficiencies are made against manufacturers of tobacco, snuff, and cigars when there is satisfactory proof that such products have been removed from the manufactory without use of the proper stamps.

Upon the receipt at this office of the collectors' annual abstracts of cigar manufacturers' accounts and of tobacco manufacturers' accounts a careful examination is made, and whenever it is found that the manufacturer has failed to report manufactured products corresponding to the amount of materials had and used, or apparently used, and corresponding to what is known to be the average production from a given quantity of materials, an estimate is made of the deficiency and the amount of tax apparently omitted to be paid computed. Statements are prepared and sent to collectors, and manufacturers are notified and an opportunity is given to make explanation before the assessments are made.

The sum of \$9,043.79 was assessed during the last fiscal year on tobacco, snuff, and cigars removed from the factory unstamped. (See statement on page 93.)

BONDS OF MANUFACTURERS OF TOBACCO AND CIGARS.

The regulations of this office require collectors, as often at least as once a year, to examine the bonds of manufacturers of tobacco and cigars in their respective districts and assure themselves of the continued responsibility of the sureties.

These bonds have been examined and new bonds required in cases where the old ones were defective, or where the sureties were not

deemed good and sufficient, or where on account of changes made it was deemed necessary or desirable to have the bonds renewed.

All current bonds of manufacturers on file in collectors' offices are believed to be in good condition.

PROVISION RESPECTING ARTICLES OF A FOREIGN NATURE INSIDE STATUTORY PACKAGES.

The last paragraph of section 10 of the act of July 24, 1897, above quoted, prohibits packages of smoking tobacco, fine-cut chewing tobacco, and cigarettes from having packed in, or attached to, or connected with them, "any article or thing whatsoever" of a foreign nature, and provides that there shall not be affixed to or branded, stamped, marked, written, or printed upon said packages, or their contents, any promise or offer of, or any order or certificate for, any gift, prize, premium, payment, or reward.

These provisions apply to cigars weighing not more than 3 pounds per thousand, as they are made by the same section subject to the law governing the packing and removal for sale of cigarettes.

Whether by accident or design, packages of plug tobacco, snuff, and cigars weighing more than 3 pounds per thousand are not included.

As these provisions were inserted in the bill while in conference, and without having passed either House, this office has not the benefit of the discussions in Congress which usually accompany measures proposed and enacted and throw light upon the object and purpose of the law.

Manufacturers have been notified of these provisions, and while there has been manifested in general a disposition to comply with the law, many complaints have been made as to its arbitrary features and doubts raised as to its constitutionality.

It will be observed that there is no penalty provided for its violation, and if there is any penalty it must be found in some other law previously passed. The removal of tobacco which is not put up in "proper packages" is a punishable offense under section 3374, Revised Statutes. The law also provides the penalty of forfeiture for removing tobacco otherwise than as provided by law. (Section 3372, R. S.)

It is doubtful if the courts would hold that the penalties provided by these sections are applicable, and the same may be said of section 3456, Revised Statutes, which is intended to cover by general provision those instances where acts have been enjoined or forbidden by the statute and no specific penalty elsewhere imposed.

As far as the protection of the revenue is concerned, this office does not regard such stringent provisions necessary. They cause annoyance to a large class of taxpayers without furnishing additional security to the Government in the matter of preventing fraud.

I would recommend that the law be amended so as to authorize the Commissioner to prescribe by regulations what statutory packages of tobacco, snuff, cigars, and cigarettes may contain, or authorize him to prohibit the packing in such statutory packages of articles which increase appreciably the size or weight of the package under penalty of seizure and forfeiture.

AMENDMENT PROPOSED RELATIVE TO PACKAGES OF SMOKING TOBACCO.

The smallest package of smoking tobacco which the law authorizes is a 2-ounce package.

Fine-cut chewing tobacco can be put up in 1-ounce packages.

It is frequently desired by manufacturers to put up smoking tobacco in 1-ounce packages, and there is no apparent reason for the discrimination.

I recommend that section 3362, Revised Statutes, as amended by the act of March 1, 1879, and the act of January 8, 1883, be amended by inserting after the words "in packages containing" and before the word "two," in the fourth paragraph of said section the word "one," so that said paragraph will read as follows:

All smoking tobacco and all cut and granulated tobacco other than fine-cut chewing, all shorts, the refuse of fine-cut chewing, which has passed through a riddle of thirty-six meshes to the square inch, and all refuse scraps, clippings, cuttings, and sweepings of tobacco, in packages containing one, two, three, four, eight, and sixteen ounces each.

OPIUM.

Section 36 of the act of October 1, 1890, provides that an internal-revenue tax of \$10 per pound shall be levied and collected upon all opium manufactured in the United States for smoking purposes.

No person can engage in such manufacture who is not a citizen of the United States, and every manufacturer must furnish a bond in the penal sum of not less than \$5,000.

There are no legal manufacturers of opium in this country, and practically no revenue derived from this source.

DIVISION OF LAW.

The following is an abstract of reports of district attorneys for the fiscal year 1896-97 of internal-revenue suits and prosecutions pending, commenced, and disposed of:

ABSTRACT OF REPORTS OF DISTRICT ATTORNEYS FOR THE FISCAL YEAR 1896-97
OF INTERNAL-REVENUE SUITS AND PROSECUTIONS PENDING, COMMENCED, AND
DISPOSED OF.

Suits and prosecutions.	Criminal actions.	Civil actions in personam.	Civil actions in rem.	Total.
Pending July 1, 1896.....	5,871	113	59	6,043
Commenced during fiscal year 1897	5,908	118	60	6,086
Total	11,779	231	119	12,129
Decided in favor of the United States.....	3,502	68	10	3,580
Settled by compromise.....	49	1	13	63
Decided against the United States.....	981	8	17	1,006
Dismissed, abandoned, consolidated, etc.....	1,805	16	13	1,834
Total suits disposed of.....	6,337	93	53	6,483
Pending July 1, 1897.....	5,442	138	66	5,646
Wherein sentences are suspended.....	661	.....	.....	661

Recoveries of judgments, costs taxed, etc.	Fines.	Principal.	Costs.	Total.
Amount of judgments recovered and costs:				
In criminal actions	\$317,139.78	.....	\$17,842.36	\$334,982.14
In civil actions in personam .....	.....	\$20,322.52	17,732.21	38,054.73
In civil actions in rem.....	.....	1,715.86	658.09	2,373.95
Amount paid to collectors	90,913.71	1,247.40	13,572.67	105,733.78

OFFERS IN COMPROMISE.

The following statement shows the number of offers in compromise and action thereon under section 3229, Revised Statutes, for the fiscal year ended June 30, 1897, with the amounts of tax, assessed penalty, and specific penalty accepted:

Month.	Compromise cases.		Amounts of tax accepted.	Amounts of assessable penalty accepted.	Amounts of specific penalty accepted.
	Received.	Offers accepted and sent to Secretary for approval, etc.			
1896.					
On hand July 1.....	40	.....	.....	.....	.....
July.....	54	53	\$2,721.39	\$62.50	\$5,430.00
August	65	54	50.00	25.00	4,159.99
September.....	67	51	3.00	.....	2,116.00
October	105	76	48.77	14.58	6,554.30
November.....	51	70	46.75	.....	2,793.65
December	58	38	160.62	.....	4,185.00

ANNUAL REPORT OF THE

Offers in compromise—Continued.

Month.	Compromise cases.		Amounts of tax accepted.	Amounts of assessable penalty accepted.	Amounts of specific penalty accepted.
	Received.	Offers accepted and sent to Secretary for approval, etc.			
1897.					
January.....	80	64	\$852.00	\$12.50	\$5,355.85
February.....	85	69	2,644.20	-----	2,865.68
March.....	102	84	1,050.00	175.00	3,475.95
April.....	73	81	1,204.50	100.00	6,895.00
May.....	123	80	34.00	12.50	3,957.50
June.....	92	99	18.00	-----	7,145.00
Offers rejected or withdrawn.....	-----	87	-----	-----	-----
On hand July 1, 1897.....	-----	89	-----	-----	-----
Total.....	995	995	8,843.23	402.08	54,933.92

RECAPITULATION.

Tax.....	\$8,843.23
Assessable penalty.....	402.08
Specific penalty.....	54,933.92
Total.....	64,179.23

STATEMENT OF CASES COMPROMISED IN QUARTER ENDED SEPTEMBER 30, 1897.

Month.	Compromise cases.		Amounts of tax accepted.	Amounts of assessable penalty accepted.	Amounts of specific penalty accepted.
	Received.	Offers accepted and sent to Secretary for approval.			
1897.					
On hand July 1.....	89	-----	-----	-----	-----
July.....	108	118	\$20.00	-----	\$4,565.00
August.....	86	63	40.00	-----	6,395.00
September.....	116	75	1,012.50	\$6.25	5,354.40
Offers rejected or withdrawn.....	-----	20	-----	-----	-----
On hand Oct. 1, 1897.....	-----	123	-----	-----	-----
Total.....	399	399	1,072.50	6.25	16,314.40

RECAPITULATION.

Tax.....	\$1,072.50
Assessable penalty.....	6.25
Specific penalty.....	16,314.40
Total.....	17,393.15

ABSTRACT OF SEIZURES.

Seizures of property for violation of internal-revenue laws during the year ended June 30, 1897, are as follows:

Articles.	Quantity.	Value.
Distilled spirits.....gallons..	157,941	\$137,138.67
Tobacco.....pounds..	3,238	949.60
Cigars.....number..	89,829	1,158.50
Miscellaneous property.....	-----	203,514.66
Total.....	-----	342,761.43

ABSTRACT OF SEIZURES OF PROPERTY FOR VIOLATION OF INTERNAL-REVENUE LAWS FOR THE MONTHS OF JULY, AUGUST, AND SEPTEMBER, 1897.

States and Territories.	Distilled spirits.		Cigars.		Tobacco.		Miscellaneous prop-erty.
	Gallons.	Value.	Number.	Value.	Pounds.	Value.	
Alabama.....	56	\$40. 00	.....	.....	.....	.....	\$3, 355. 00
Arkansas.....	.....	.....	.....	.....	.....	.....	875. 00
California.....	352	228. 00	30	\$0. 25	.....	.....	15, 974. 00
Florida.....	.....	.....	.....	.....	.....	.....	25. 70
Georgia.....	1, 229	729. 87	150	5. 00	.....	.....	6, 474. 00
Illinois.....	230	44. 04	.....	.....	3	\$0. 90	146. 35
Indiana.....	71	100. 00	.....	.....	.....	.....	.....
Iowa.....	.....	.....	.....	.....	.....	.....	50. 00
Kentucky.....	273	359. 67	61	2. 00	.....	.....	1, 312. 00
Louisiana.....	529	610. 00	.....	.....	.....	.....	.....
Massachusetts.....	216	25. 00	1, 000	20. 00	.....	.....	25. 00
Michigan.....	.....	.....	.....	.....	.....	.....	.....
Missouri.....	144	50. 00	.....	.....	.....	.....	100. 00
North Carolina.....	11, 085	3, 433. 40	.....	.....	.....	.....	10, 580. 60
Pennsylvania.....	1, 183	2, 068. 00	63, 500	954. 00	.....	.....	12. 00
South Carolina.....	256	145. 95	.....	.....	.....	.....	.....
Tennessee.....	21, 912	27, 263. 75	.....	.....	.....	.....	560. 00
Texas.....	.....	.....	.....	.....	.....	.....	25. 00
Virginia.....	2, 032	2, 344. 90	.....	.....	.....	.....	4, 516. 13
West Virginia.....	.....	.....	.....	.....	.....	.....	50. 00
Total.....	39, 568	37, 442. 58	64, 741	981. 25	3	. 90	44, 080. 78

RECAPITULATION.

	Quantity.	Value.
Distilled spirits.....gallons..	39, 568	\$37, 442. 58
Cigars.....number..	64, 741	981. 25
Tobacco.....pounds..	3	. 90
Miscellaneous property.....	.....	44, 080. 78
Grand total.....	.....	82, 505. 51

ABATEMENT CLAIMS.

On the 1st of July, 1896, there were pending 273 claims for abatement of assessed taxes, amounting to \$28,531.02, and during the year 5,425 claims, amounting to \$490,201.61, were presented.

Of these, 3,740 claims, amounting to \$275,272.23, have been allowed by this office, and 1,356 claims, amounting to \$187,576.52, have been rejected or returned for amendment.

This left 602 claims for abatement still pending on the 30th of June, 1897, amounting to \$55,883.88.

Since that date and up to October 1, 1897, 815 other claims have been filed, amounting to \$122,630.34, and 485 claims have been allowed, amounting to \$49,189.96, and 239 rejected or returned for amendment, amounting to \$22,534.24, and on the 1st of October, 1897, 693 claims for abatement were pending, amounting to \$106,790.02.

REFUNDING CLAIMS.

On the 1st of July, 1896, there were pending 194 claims for the refunding of taxes collected, amounting to \$145,423.51, and during the year 212 other claims, amounting to \$79,343.02 were presented. Of these, 99 claims, amounting to \$8,398.72, have been allowed, and 120 claims, amounting to \$105,025.65, have been rejected or returned for amendment.

This left 187 claims for refunding still pending on the 30th of June, 1897, amounting to \$111,342.16. Since that date and up to the 1st of

October, 1897, 59 other claims, amounting to \$7,828.90, have been received, and 42 claims, amounting to \$1,332.19, have been allowed, and 28 claims, amounting to 2,895.90, have been rejected or returned for amendment.

On the 1st of October, 1897, 176 claims for refunding, amounting to \$114,942.97, were pending.

VIOLETIONS OF INTERNAL-REVENUE LAWS.

VIOLETIONS OF THE INTERNAL-REVENUE LAWS CHARGED AND FOR WHICH PROSECUTIONS WERE INSTITUTED DURING THE FISCAL YEAR ENDED JUNE 30, 1897, AND ALSO THE PROSECUTIONS PENDING ON JULY 1, 1897.

Judicial districts.	Suits pending July 1, 1896.	Commenced during year.	Total.	Settled dur- ing year.	Pending July 1, 1897.
Alabama:					
Northern district.....	318	252	570	298	272
Middle district.....	397	297	694	395	299
Southern district.....	12	72	84	69	15
Alaska.....	1		1	1	
Arkansas:					
Eastern district.....	69	67	136	91	45
Western district.....	11	81	92	38	54
Arizona <i>a</i>					
California:					
Northern district.....	14	5	19	7	12
Southern district.....	3		3	1	2
Colorado.....	2	2	4		4
Connecticut.....	2	2	4	2	2
Delaware <i>a</i>					
District of Columbia.....	49	5	54	13	41
Florida:					
Northern district.....	10	26	36	28	8
Southern district.....	27	71	98	65	33
Georgia:					
Northern district.....	1,084	746	1,830	949	881
Southern district.....	50	59	109	29	80
Idaho <i>a</i>					
Illinois:					
Northern district.....	33	25	58	51	7
Southern district.....	162	217	379	215	164
Indiana.....	29	25	54	34	20
Indian Territory:					
Northern district.....		1	1		1
Central district.....		5	5		5
Southern district.....		22	22	9	13
Iowa:					
Northern district.....	17	86	103	79	24
Southern district.....	177	169	346	146	200
Kansas.....	9	10	19	15	4
Kentucky.....	114	352	466	387	79
Louisiana:					
Eastern district.....	6	13	19	9	10
Western district.....	17	11	28	8	20
Maine.....	21	79	100	77	23
Maryland.....		3	3	2	1
Massachusetts.....	25	61	86	84	2
Michigan:					
Eastern district.....	15	8	23	4	19
Western district.....	20	18	38	15	23
Minnesota.....	4	4	8	5	3
Mississippi:					
Northern district.....	632	94	726	115	611
Southern district.....	384	204	588	162	426
Missouri:					
Eastern district.....	9	51	60	55	5
Western district.....	108	40	148	115	33
Montana.....	2		2		2
Nebraska.....	9	35	44	30	14
Nevada.....					
New Hampshire.....	6	27	33	22	11
New Jersey.....	16	13	29	9	20
New Mexico.....	4	2	6	4	2
New York:					
Northern district.....	15	59	74	47	27
Eastern district.....	16	21	37	15	22
Southern district.....	48	21	69	33	36
North Carolina:					
Eastern district.....	97	231	328	194	134
Western district.....	310	761	1,071	688	383
North Dakota.....	12	24	36	20	16

a No report.

VIOLATIONS OF THE INTERNAL-REVENUE LAWS CHARGED AND FOR WHICH PROSECUTIONS WERE INSTITUTED DURING THE FISCAL YEAR ENDED JUNE 30, 1897, AND ALSO THE PROSECUTIONS PENDING ON JULY 1, 1897—Continued.

Judicial districts.	Suits pending July 1, 1896.	Commenced during year.	Total.	Settled dur- ing year.	Pending July 1, 1897.
Ohio:					
Northern district.....	3	24	27	22	5
Southern district.....	11	16	27	22	5
Oklahoma.....	20	12	32	18	14
Oregon.....	2	2	4	1	3
Pennsylvania:					
Eastern district.....	13	17	30	19	11
Western district ^a					
Rhode Island ^a					
South Carolina.....	43	135	178	150	28
South Dakota.....	13	3	16	14	2
Tennessee:					
Eastern district.....	82	183	265	209	56
Middle district.....	61	341	402	349	53
Western district.....	190	118	308	148	160
Texas:					
Eastern district.....	38	9	47	23	24
Northern district.....	5	29	34	16	18
Western district.....	8	33	41	36	5
Utah.....	1	1	2	2	
Vermont.....	6	11	17	11	6
Virginia:					
Eastern district.....	20	22	42	18	24
Western district.....	257	220	477	315	162
Washington.....	4		4	3	1
West Virginia.....	895	516	1,411	456	955
Wisconsin:					
Eastern district.....		2	2	2	
Western district.....	4	15	19	13	6
Wyoming.....	1		1	1	
Total.....	6,043	6,086	12,129	6,483	5,646

^a No report.

ACTUAL NUMBER OF SPECIAL-TAX PAYERS.

STATEMENT SHOWING, BY COLLECTION DISTRICTS, THE ACTUAL NUMBER OF THE DIFFERENT KINDS OF SPECIAL-TAX PAYERS FOR THE FISCAL YEAR ENDED JUNE 30, 1897.

[The figures in the following table represent the actual number of persons or firms as returned to this office by the collectors of the several collection districts who, during the fiscal year 1897, were engaged in business for different periods of time, varying from one month to twelve months each.]

Collection districts.	Rectifiers.	Retail liquor dealers.	Wholesale liquor dealers.	Manufacturers of stills.	Brewers.	Retail dealers in malt liquors.	Wholesale dealers in malt liquors.	Manufacturers of oleomargarine.	Retail dealers in oleomargarine.	Wholesale dealers in oleomargarine.	Manufacturers of filled cheese.	Retail dealers in filled cheese.	Wholesale dealers in filled cheese.	Total.
Alabama	5	850	32	.....	3	120	23	.....	12	3	.....	.....	.....	1,048
Alaska .....	.....	147	.....	.....	6	8	1	.....	.....	.....	.....	.....	.....	162
Arizona	1	702	16	.....	2	9	22	.....	2	1	.....	.....	.....	755
Arkansas.....	1	649	35	.....	.....	40	26	.....	26	1	.....	.....	.....	778
California:														
First district	132	9,585	368	2	74	161	102	.....	.....	.....	.....	.....	.....	10,424
Fourth district	13	3,182	46	.....	54	60	48	.....	.....	.....	.....	.....	.....	3,403
Colorado.....	19	2,402	53	.....	15	133	72	.....	51	2	.....	.....	.....	2,747
Connecticut	20	3,212	59	.....	20	121	144	.....	9	.....	.....	.....	.....	3,585
Delaware.....	6	367	5	.....	5	28	10	.....	14	.....	.....	.....	.....	435
District of Columbia.....	13	1,043	29	.....	5	43	27	.....	63	.....	.....	19	1	1,243
Florida.....	4	444	16	.....	1	10	23	.....	89	4	.....	.....	.....	591
Georgia.....	14	1,301	39	.....	5	166	21	.....	14	5	.....	.....	.....	1,565
Idaho.....	.....	641	6	.....	18	21	12	.....	.....	.....	.....	.....	.....	698
Illinois:														
First district	120	12,661	228	3	96	734	221	6	944	6	7	4	.....	15,030
Fifth district	13	1,032	24	.....	6	80	36	.....	28	3	.....	.....	.....	1,222
Eighth district	7	2,083	26	.....	15	164	102	.....	56	1	.....	.....	.....	2,454
Thirteenth district	7	1,623	14	.....	14	172	58	.....	23	2	.....	.....	.....	1,913
Indiana:														
Sixth district.....	11	4,815	65	.....	30	380	214	1	90	4	.....	3	.....	5,613
Seventh district	9	2,605	24	.....	20	198	72	.....	31	.....	.....	.....	.....	2,959
Indian Territory .....	.....	13	.....	.....	.....	253	8	.....	10	.....	.....	.....	.....	284
Iowa:														
Third district	6	1,740	22	.....	2	136	183	.....	.....	.....	.....	.....	.....	2,089
Fourth district	5	2,049	35	.....	17	233	155	.....	.....	.....	.....	.....	.....	2,494
Kansas.....	5	2,269	12	.....	2	264	46	2	54	.....	.....	.....	.....	2,654
Kentucky:														
Second district	18	525	28	.....	3	78	20	.....	4	.....	.....	.....	.....	676
Fifth district.....	84	1,403	104	1	21	83	15	.....	46	.....	.....	.....	.....	1,757
Sixth district.....	5	646	48	.....	4	25	8	.....	43	1	.....	.....	.....	780
Seventh district	23	581	30	.....	.....	17	26	.....	8	.....	.....	.....	.....	685
Eighth district	1	477	13	.....	1	13	16	.....	.....	.....	.....	.....	.....	521
Louisiana.....	26	3,994	89	.....	7	58	33	.....	68	4	.....	29	.....	4,308
Maine.....	.....	995	11	.....	.....	132	13	.....	3	.....	.....	.....	.....	1,154
Maryland.....	47	4,273	80	1	26	101	65	.....	29	4	.....	.....	.....	4,626
Massachusetts.....	92	4,371	200	.....	42	184	269	.....	28	1	.....	.....	.....	5,187
Michigan:														
First district	7	4,478	34	.....	82	128	114	.....	205	5	.....	.....	.....	5,053
Fourth district .....	.....	1,519	14	.....	9	107	67	.....	30	1	.....	.....	.....	1,747
Minnesota.....	33	4,360	59	.....	120	410	259	.....	.....	1	.....	1	.....	5,243
Mississippi.....	.....	326	8	.....	.....	101	13	.....	4	.....	.....	.....	.....	452
Missouri:														
First district	63	4,648	99	1	38	184	113	.....	55	.....	.....	.....	.....	5,201
Sixth district.....	36	2,997	74	.....	14	230	124	1	40	.....	.....	2	.....	3,518
Montana.....	2	1,700	38	.....	19	42	41	.....	.....	.....	.....	.....	.....	1,842
Nebraska.....	7	1,761	30	.....	24	150	139	.....	21	.....	.....	.....	.....	2,132
Nevada.....	.....	509	3	.....	7	1	15	.....	.....	.....	.....	.....	.....	535
New Hampshire.....	.....	1,237	5	.....	5	166	72	.....	5	.....	.....	.....	.....	1,490
New Jersey:														
First district	6	1,757	13	.....	7	60	123	.....	19	4	.....	1	.....	1,990
Fifth district.....	35	6,886	80	3	40	214	147	1	145	3	.....	1	.....	7,555
New Mexico.....	2	456	16	.....	2	8	25	.....	4	.....	.....	.....	.....	513
New York:														
First district	38	7,293	88	.....	60	102	100	.....	2	.....	.....	.....	.....	7,683
Second district.....	160	2,548	445	.....	5	11	31	.....	3	2	.....	.....	.....	3,205
Third district.....	66	6,640	169	.....	50	106	56	.....	6	.....	.....	.....	.....	7,093
Fourteenth district.....	17	7,464	88	.....	64	200	270	.....	1	.....	.....	.....	.....	8,104
Twenty-first district.....	24	4,459	55	.....	48	73	124	.....	.....	.....	.....	.....	.....	4,783
Twenty-eighth district.....	41	4,587	88	.....	51	77	121	.....	.....	.....	.....	.....	.....	4,965
North Carolina:														
Fourth district.....	6	799	4	.....	.....	41	18	.....	1	.....	.....	.....	.....	869
Fifth district.....	14	483	30	3	.....	8	7	.....	3	.....	.....	.....	.....	548
North Dakota .....	.....	654	1	.....	2	247	13	.....	3	.....	.....	.....	.....	920

STATEMENT SHOWING, BY COLLECTION DISTRICTS, THE ACTUAL NUMBER OF THE DIFFERENT KINDS OF SPECIAL-TAX PAYERS FOR THE FISCAL YEAR ENDED JUNE 30, 1897—Continued.

[The figures in the following table represent the actual number of persons or firms as returned to this office by the collectors of the several collection districts who, during the fiscal year 1897, were engaged in business for different periods of time, varying from one month to twelve months each.]

Collection districts.	Rectifiers.	Retail liquor dealers.	Wholesale liquor dealers.	Manufacturers of stills.	Brewers.	Retail dealers in malt liquors.	Wholesale dealers in malt liquors.	Manufacturers of oleomargarine.	Retail dealers in oleomargarine.	Wholesale dealers in oleomargarine.	Manufacturers of filled cheese.	Retail dealers in filled cheese.	Wholesale dealers in filled cheese.	Total.
Ohio:														
First district	79	3,969	200	3	37	57	63	.....	155	3	.....	.....	.....	4,566
Tenth district	13	3,296	41	.....	31	119	111	.....	8	1	.....	.....	.....	3,620
Eleventh district	4	2,323	34	.....	19	79	103	1	60	.....	.....	.....	.....	2,623
Eighteenth district	12	5,261	72	.....	40	119	138	1	148	1	.....	.....	.....	5,792
Oklahoma	1	318	4	.....	.....	35	27	.....	.....	.....	.....	.....	.....	385
Oregon	14	1,225	30	.....	27	35	22	.....	.....	.....	.....	.....	.....	1,353
Pennsylvania:														
First district	85	5,308	114	.....	85	88	172	.....	24	.....	.....	.....	.....	5,876
Ninth district	11	1,342	31	.....	26	169	70	.....	3	.....	.....	1	.....	1,653
Twelfth district	23	4,408	52	.....	42	103	149	.....	12	.....	.....	.....	.....	4,789
Twenty-third district	54	3,461	183	1	90	196	168	.....	264	9	.....	.....	.....	4,426
Rhode Island	12	1,728	41	.....	5	34	42	3	305	6	.....	.....	.....	2,176
South Carolina .....	.....	322	10	.....	2	7	6	.....	10	2	.....	.....	.....	359
South Dakota	2	1,091	6	.....	6	69	50	.....	.....	.....	.....	.....	.....	1,224
Tennessee:														
Second district	4	342	7	.....	2	7	9	.....	3	.....	.....	.....	.....	374
Fifth district	14	1,332	43	.....	2	32	21	.....	24	2	.....	.....	.....	1,470
Texas:														
Third district	12	1,738	42	.....	10	1,727	231	.....	32	7	.....	.....	.....	3,799
Fourth district	6	1,638	23	.....	4	444	107	.....	14	3	.....	.....	.....	2,239
Utah	3	400	8	.....	8	20	13	.....	1	.....	.....	.....	.....	453
Vermont .....	.....	575	.....	.....	.....	196	23	.....	.....	.....	.....	.....	.....	794
Virginia:														
Second district	11	1,473	19	.....	2	50	27	.....	62	3	.....	1	.....	1,648
Sixth district	6	1,011	12	.....	3	23	18	.....	10	.....	.....	.....	.....	1,083
Accomac and Northampton counties (annexed to Maryland) .....	.....	111	.....	.....	.....	3	2	.....	.....	.....	.....	.....	.....	116
Washington .....	.....	1,332	29	.....	36	36	26	.....	9	.....	.....	.....	.....	1,468
West Virginia	7	1,531	10	.....	8	84	71	.....	67	4	.....	1	.....	1,783
Wisconsin:														
First district	51	5,400	76	.....	93	243	81	.....	10	.....	.....	.....	.....	5,954
Second district	4	3,425	18	.....	87	209	117	.....	7	5	.....	.....	.....	3,872
Wyoming .....	.....	341	5	.....	4	1	24	.....	4	.....	.....	.....	.....	379
Total	1,692	194,942	4,308	18	1,830	11,076	5,974	16	3,524	104	7	63	1	223,555
Total for fiscal year ended June 30, 1896	1,855	204,294	4,648	26	1,866	12,064	5,749	22	4,399	168	.....	.....	.....	235,091

NOTE.—In the case of retail dealers in oleomargarine, the number of places where oleomargarine is sold or offered for sale is sometimes in excess of the number of persons who pay special taxes as retail dealers in oleomargarine. This is accounted for from the fact that one retail dealer in some cases pays more than one special tax for the privilege of offering oleomargarine for sale at more than one store or place of business.

The above note applies also to retail dealers in filled cheese.

STATEMENT SHOWING, BY STATES AND TERRITORIES, THE ACTUAL NUMBER OF THE DIFFERENT KINDS OF SPECIAL-TAX PAYERS FOR THE FISCAL YEAR ENDED JUNE 30, 1897.

States and Territories.	Rectifiers.	Retail liquor dealers.	Wholesale liquor dealers.	Manufacturers of stills.	Brewers.	Retail dealers in malt liquors.	Wholesale dealers in malt liquors.	Manufacturers of oleomargarine.	Retail dealers in oleomargarine.	Wholesale dealers in oleomargarine.	Manufacturers of filled cheese.	Retail dealers in filled cheese.	Wholesale dealers in filled cheese.	Total.
Alabama.....	5	850	32	.....	3	120	23	.....	12	3	.....	.....	.....	1, 048
Alaska .....	.....	147	.....	.....	6	8	1	.....	.....	.....	.....	.....	.....	162
Arizona	1	702	16	.....	2	9	22	.....	2	1	.....	.....	.....	755
Arkansas.....	1	649	35	.....	.....	40	26	.....	26	1	.....	.....	.....	778
California.....	145	12, 767	414	2	128	221	150	.....	.....	.....	.....	.....	.....	13, 827
Colorado.....	19	2, 402	53	.....	15	133	72	.....	51	2	.....	.....	.....	2, 747
Connecticut.....	20	3, 212	59	.....	20	121	144	.....	9	.....	.....	.....	.....	3, 585
Delaware.....	6	367	5	.....	5	28	10	.....	14	.....	.....	.....	.....	435
District of Columbia.....	13	1, 043	29	.....	5	43	27	.....	63	.....	.....	19	1	1, 243
Florida.....	4	444	16	.....	1	10	23	.....	89	4	.....	.....	.....	591
Georgia.....	14	1, 301	39	.....	5	166	21	.....	14	5	.....	.....	.....	1, 565
Idaho.....	.....	641	6	.....	18	21	12	.....	.....	.....	.....	.....	.....	698
Illinois.....	147	17, 399	292	3	131	1, 150	417	6	1, 051	12	7	4	.....	20, 619
Indiana.....	20	7, 420	89	.....	50	578	286	1	121	4	.....	3	.....	8, 572
Indian Territory.....	.....	13	.....	.....	.....	253	8	.....	10	.....	.....	.....	.....	284
Iowa.....	11	3, 789	57	.....	19	369	338	.....	.....	.....	.....	.....	.....	4, 583
Kansas.....	5	2, 269	12	.....	2	264	46	2	54	.....	.....	.....	.....	2, 654
Kentucky.....	131	3, 632	223	1	29	216	85	.....	101	1	.....	.....	.....	4, 419
Louisiana.....	26	3, 994	89	.....	7	58	33	.....	68	4	.....	29	.....	4, 308
Maine.....	.....	995	11	.....	.....	132	13	.....	3	.....	.....	.....	.....	1, 154
Maryland.....	47	4, 273	80	1	26	101	65	.....	29	4	.....	.....	.....	4, 626
Massachusetts.....	92	4, 371	200	.....	42	184	269	.....	28	1	.....	.....	.....	5, 187
Michigan.....	7	5, 997	48	.....	91	235	181	.....	235	6	.....	.....	.....	6, 800
Minnesota.....	33	4, 360	59	.....	120	410	259	.....	.....	1	.....	1	.....	5, 243
Mississippi.....	.....	326	8	.....	.....	101	13	.....	4	.....	.....	.....	.....	452
Missouri.....	99	7, 645	173	1	52	414	237	1	95	.....	.....	2	.....	8, 719
Montana.....	2	1, 700	38	.....	19	42	41	.....	.....	.....	.....	.....	.....	1, 842
Nebraska.....	7	1, 761	30	.....	24	150	139	.....	21	.....	.....	.....	.....	2, 132
Nevada.....	.....	509	3	.....	7	1	15	.....	.....	.....	.....	.....	.....	535
New Hampshire.....	.....	1, 237	5	.....	5	166	72	.....	5	.....	.....	.....	.....	1, 490
New Jersey.....	41	8, 643	93	3	47	274	270	1	164	7	.....	2	.....	9, 545
New Mexico.....	2	456	16	.....	2	8	25	.....	4	.....	.....	.....	.....	513
New York.....	346	32, 991	933	.....	278	569	702	.....	12	2	.....	.....	.....	35, 833
North Carolina.....	20	1, 282	34	3	.....	49	25	.....	4	.....	.....	.....	.....	1, 417
North Dakota.....	.....	654	1	.....	2	247	13	.....	3	.....	.....	.....	.....	920
Ohio.....	108	14, 849	347	3	127	374	415	2	371	5	.....	.....	.....	16, 601
Oklahoma.....	1	318	4	.....	.....	35	27	.....	.....	.....	.....	.....	.....	385
Oregon.....	14	1, 225	30	.....	27	35	22	.....	.....	.....	.....	.....	.....	1, 353
Pennsylvania.....	173	14, 519	380	1	243	556	559	.....	303	9	.....	1	.....	16, 744
Rhode Island.....	12	1, 728	41	.....	5	34	42	3	305	6	.....	.....	.....	2, 176
South Carolina.....	.....	322	10	.....	2	7	6	.....	10	2	.....	.....	.....	359
South Dakota.....	2	1, 091	6	.....	6	69	50	.....	.....	.....	.....	.....	.....	1, 224
Tennessee.....	18	1, 674	50	.....	4	39	30	.....	27	2	.....	.....	.....	1, 844
Texas.....	18	3, 376	65	.....	14	2, 171	338	.....	46	10	.....	.....	.....	6, 038
Utah.....	3	400	8	.....	8	20	13	.....	1	.....	.....	.....	.....	453
Vermont.....	.....	575	.....	.....	.....	196	23	.....	.....	.....	.....	.....	.....	794
Virginia.....	17	2, 595	31	.....	5	76	47	.....	72	3	.....	1	.....	2, 847
Washington.....	.....	1, 332	29	.....	36	36	26	.....	9	.....	.....	.....	.....	1, 468
West Virginia.....	7	1, 531	10	.....	8	84	71	.....	67	4	.....	1	.....	1, 783
Wisconsin.....	55	8, 825	94	.....	180	452	198	.....	17	5	.....	.....	.....	9, 826
Wyoming.....	.....	341	5	.....	4	1	24	.....	4	.....	.....	.....	.....	379
Total.....	1, 692	194, 942	4, 308	18	1, 830	11, 076	5, 974	16	3, 524	104	7	63	1	223, 555
Total for fiscal year ended June 30, 1896.....	1, 855	204, 294	4, 648	26	1, 866	12, 084	5, 749	22	4, 399	168	.....	.....	.....	235, 091

DIVISION OF DISTILLED SPIRITS.

The statements under the above heading relating to the fiscal year ended June 30, 1897, exhibit the number of grain, molasses, and fruit distilleries which were registered and operated in each State; the number of fruit distilleries registered and operated in each collection district; the number and capacity of the grain and molasses distilleries in operation at the beginning of each month in the year and of the three following months; the number of grain distilleries, classified according to their different capacities, registered and operated in each district and State; the quantities and several kinds of grain and other materials used in the production of distilled spirits in each collection district and State; the different kinds of fruit brandy produced during the year in each collection district and State; the quantity of distilled spirits, in proof gallons, rectified in the several districts and States; the number of cattle and hogs fed at the registered grain distilleries; the quantity of distilled spirits gauged during the fiscal years ended June 30, 1896 and 1897, in each collection district and State; and the quantity of fermented liquors produced during the fiscal year ended June 30, 1897, in each collection district and State, together with other items.

DISTILLERIES REGISTERED AND OPERATED.

The following statement shows the number of distilleries registered and operated during the fiscal year ended June 30, 1897:

States and Territories.	Grain.		Molasses.		Fruit.		Total registered.	Total operated.
	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.		
Alabama	34	29	.....	.....	59	59	93	88
Arkansas.....	43	24	.....	.....	13	13	56	37
Arizona	1	1	.....	.....	2	2	3	3
California	2	2	.....	.....	239	237	241	239
Colorado.....	2	2	.....	.....	.....	.....	2	2
Connecticut	2	2	.....	.....	34	34	36	36
Delaware.....	.....	.....	.....	.....	22	22	22	22
Florida .....	.....	.....	.....	.....	3	3	3	3
Georgia	70	59	.....	.....	93	93	163	152
Illinois	19	12	.....	.....	15	15	34	27
Indiana.....	16	14	.....	.....	36	36	52	50
Iowa .....	.....	.....	.....	.....	2	2	2	2
Kansas .....	.....	.....	.....	.....	2	2	2	2
Kentucky.....	367	209	1	1	171	167	539	377
Louisiana.....	.....	.....	1	1	6	6	7	7
Maryland.....	26	17	.....	.....	16	16	42	33
Massachusetts.....	1	1	7	7	3	3	11	11
Minnesota.....	1	1	.....	.....	.....	.....	1	1
Missouri.....	78	59	.....	.....	54	53	132	112
Nebraska.....	1	1	.....	.....	2	2	3	3
New Hampshire.....	.....	.....	1	.....	.....	.....	1	.....
New Jersey.....	1	1	.....	.....	60	60	61	61
New Mexico.....	.....	.....	.....	.....	6	6	6	6
New York	2	2	1	1	46	46	49	49
North Carolina	563	502	.....	.....	409	406	972	908
Ohio.....	34	30	.....	.....	36	36	70	66
Oklahoma	1	1	.....	.....	.....	.....	1	1
Oregon	3	.....	.....	.....	7	7	10	7
Pennsylvania.....	109	79	.....	.....	12	11	121	90
South Carolina.....	41	33	.....	.....	13	13	54	46
Tennessee.....	106	74	.....	.....	107	84	213	158
Texas	14	8	.....	.....	11	11	25	19
Virginia.....	88	60	.....	.....	509	458	597	518
Washington.....	.....	.....	.....	.....	1	1	1	1
West Virginia.....	5	4	.....	.....	16	13	21	17
Wisconsin.....	5	4	.....	.....	.....	.....	5	4
Total	1,635	1,231	11	10	2,005	1,917	3,651	3,158

FRUIT DISTILLERIES REGISTERED AND OPERATED.

STATEMENT SHOWING THE NUMBER OF FRUIT DISTILLERIES REGISTERED AND OPERATED DURING THE FISCAL YEAR ENDED JUNE 30, 1897, BY COLLECTION DISTRICTS.

Districts.	Regis-tered.	Oper-ated.	Districts.	Regis-tered.	Oper-ated.
Alabama.....	59	59	New Mexico.....	8	8
Arkansas.....	13	13	New York:		
California:			Fourteenth district.....	26	26
First district.....	132	132	Twenty-first district.....	2	2
Fourth district.....	107	105	Twenty-eighth district.....	18	18
Connecticut.....	34	34	North Carolina:		
Florida.....	3	3	Fourth district.....	81	81
Georgia.....	93	93	Fifth district.....	328	325
Illinois:			Ohio:		
First district.....	1	1	First district.....	3	3
Fifth district.....	1	1	Tenth district.....	15	15
Eighth district.....	7	7	Eleventh district.....	12	12
Thirteenth district.....	6	6	Eighteenth district.....	6	6
Indiana:			Oregon.....	8	8
Sixth district.....	12	12	Pennsylvania:		
Seventh district.....	24	24	First district.....	10	10
Iowa, fourth district.....	2	2	Ninth district.....	1	.....
Kansas.....	2	2	Twelfth district.....	1	1
Kentucky:			South Carolina.....	13	13
Second.....	61	60	Tennessee:		
Fifth district.....	40	39	Second district.....	48	30
Sixth district.....	3	2	Fifth district.....	59	54
Seventh district.....	14	13	Texas, fourth district.....	11	11
Eighth district.....	53	53	Virginia:		
Louisiana.....	6	6	Second district.....	18	18
Maryland.....	38	38	Sixth district.....	491	440
Massachusetts, third district.....	3	3	West Virginia.....	16	13
Missouri:			Total.....	2,005	1,917
First district.....	36	35			
Sixth district.....	18	18			
Nebraska.....	2	2			
New Jersey:					
First district.....	28	28			
Fifth district.....	32	32			

NUMBER AND CAPACITY OF GRAIN AND MOLASSES DISTILLERIES IN OPERATION AT THE BEGINNING OF EACH MONTH DURING THE FISCAL YEAR ENDED JUNE 30, 1897, AND THE FIRST THREE MONTHS OF THE PRESENT FISCAL YEAR.

Months.	Number of distil-leries.		Capacity of grain distilleries.		Capacity of molas-ses distilleries.		Total spirit-pro-duc-ing capacity per day.
	Grain.	Molasses.	Grain.	Spirits.	Molasses.	Spirits.	
1896.			<i>Bushels.</i>	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>
July.....	520	6	46,722	207,747	9,162	7,788	215,535
August.....	408	4	24,240	105,460	6,578	5,591	111,051
September.....	387	3	20,408	79,221	5,797	4,928	84,149
October.....	445	4	25,437	110,830	4,534	3,853	114,683
November.....	504	5	26,570	115,018	11,041	9,385	124,403
December.....	567	7	51,339	230,308	27,014	21,187	251,495
1897.							
January.....	567	8	129,904	251,208	25,137	19,365	270,573
February.....	612	9	57,072	252,727	25,913	20,024	272,751
March.....	691	8	56,780	248,457	22,270	16,434	264,891
April.....	716	9	60,690	265,184	28,296	21,523	286,707
May.....	583	8	58,421	250,224	28,056	21,319	271,543
June.....	575	8	57,158	248,337	9,552	7,635	255,972
July.....	459	8	44,927	196,807	15,879	12,496	209,303
August.....	371	5	26,780	115,381	10,592	8,502	123,883
September.....	360	3	28,655	123,638	6,314	5,366	129,004

GRAIN AND MOLASSES DISTILLERIES IN OPERATION SEPTEMBER 1, 1880
TO 1897.

COMPARATIVE STATEMENT SHOWING THE NUMBER AND CAPACITY OF GRAIN AND
MOLASSES DISTILLERIES IN OPERATION ON THE 1ST DAY OF SEPTEMBER IN EACH
OF THE YEARS 1880 TO 1897, INCLUSIVE.

Date.	Number of distil- leries.		Capacity*of grain distilleries.		Capacity of molas- ses distilleries.		otal spirit-pro- ducing capacity per day.
	Grain.	Molasses.	Grain.	Spirits.	Molasses.	Spirits.	
September 1—			<i>Bushels.</i>	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>
1880	372	6	69,013	275,364	8,899	7,564	282,928
1881	298	5	70,193	272,806	8,573	7,287	280,093
1882	198	7	57,755	227,973	10,426	8,861	236,834
1883	387	7	56,859	224,107	8,721	6,818	230,925
1884	294	8	47,855	189,308	8,814	7,424	196,732
1885	212	8	42,594	174,295	7,122	6,054	180,349
1886	305	9	46,180	181,223	8,853	7,524	188,747
1887	293	8	50,355	199,100	6,460	5,493	204,593
1888	399	5	33,294	141,963	4,465	3,798	145,761
1889	376	5	40,946	172,526	3,574	3,037	175,563
1890	467	6	48,946	190,777	7,425	6,311	197,088
1891	425	7	43,655	186,693	8,511	7,418	194,111
1892	437	6	30,379	126,961	4,926	4,188	131,149
1893	403	4	23,425	95,391	7,295	6,201	101,592
1894	426	3	20,477	84,375	4,156	3,533	87,908
1895	348	3	16,278	68,454	2,527	2,188	70,642
1896	387	3	20,408	79,221	5,797	4,928	84,149
1897	360	3	28,655	123,638	6,314	5,366	129,004

[illegible]

NUMBER OF GRAIN DISTILLERIES OF DIFFERENT CAPACITIES REGISTERED AND OPERATED DURING THE FISCAL YEAR ENDED JUNE 30, 1897,
BY STATES AND TERRITORIES.

States and Territories.	Daily spirit capacity not exceeding 30 gallons.		Daily grain capacity not exceeding 5 bushels.		Daily grain capacity exceeding 5 and not exceeding 10 bushels.		Daily grain capacity exceeding 10 and not exceeding 20 bushels.		Daily grain capacity exceeding 20 and not exceeding 40 bushels.		Daily grain capacity exceeding 40 and not exceeding 60 bushels.		Daily grain capacity exceeding 60 and not exceeding 100 bushels.		Daily grain capacity exceeding 100 and not exceeding 500 bushels.		Daily grain capacity exceeding 500 bushels.	
	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.
Alabama.....	30	27	28	23	4	4	1	1	19	2	1	1	1	1	1	1	1	1
Arkansas.....	33	18	12	8	22	11	5	5	4	4	1	1	1	1	1	1	1	1
Arizona.....	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
California.....	2	2	2	2	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Colorado.....	2	2	2	2	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Connecticut.....	46	35	34	24	14	13	1	1	19	19	1	1	1	1	1	1	1	1
Georgia.....	3	1	1	1	2	1	1	1	2	2	1	1	1	1	1	1	1	1
Illinois.....	3	3	2	2	1	1	1	1	3	3	1	1	1	1	1	1	1	1
Indiana.....	183	123	129	91	67	39	3	3	25	13	6	2	22	12	70	28	45	21
Kentucky.....	2	2	2	2	1	1	1	1	5	4	1	1	4	4	4	1	5	3
Maryland.....	2	2	2	2	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Massachusetts.....	58	40	23	18	42	30	1	1	7	6	1	1	2	1	1	1	1	1
Minnesota.....	58	40	23	18	42	30	1	1	7	6	1	1	2	1	1	1	1	1
Missouri.....	58	40	23	18	42	30	1	1	7	6	1	1	2	1	1	1	1	1
Nebraska.....	58	40	23	18	42	30	1	1	7	6	1	1	2	1	1	1	1	1
New Jersey.....	58	40	23	18	42	30	1	1	7	6	1	1	2	1	1	1	1	1
New York.....	58	40	23	18	42	30	1	1	7	6	1	1	2	1	1	1	1	1
North Carolina.....	560	500	546	488	14	12	2	2	8	8	1	1	1	1	1	1	1	1
Ohio.....	6	6	2	2	7	6	6	5	8	8	2	1	1	1	1	1	1	1
Oklahoma.....	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Oregon.....	13	9	1	1	46	36	2	1	1	1	1	1	1	1	1	1	1	1
Pennsylvania.....	40	32	36	29	5	4	8	5	12	10	6	4	3	3	1	1	1	1
South Carolina.....	70	50	54	44	15	7	8	5	3	3	6	4	3	3	1	1	1	1
Tennessee.....	11	7	3	2	8	5	1	1	3	1	1	1	1	1	1	1	1	1
Texas.....	79	57	53	35	26	22	2	1	5	1	1	1	1	1	1	1	1	1
Virginia.....	3	2	1	1	2	1	1	1	2	2	1	1	1	1	1	1	1	1
West Virginia.....	3	2	1	1	2	1	1	1	2	2	1	1	1	1	1	1	1	1
Wisconsin.....	3	2	1	1	2	1	1	1	2	2	1	1	1	1	1	1	1	1
Total.....	1,144	916	928	771	277	194	37	29	130	91	26	16	49	32	97	43	91	55

COMPARATIVE STATEMENT OF DISTILLERIES REGISTERED AND OPERATED.

The whole number of grain distilleries registered during the fiscal year ended June 30, 1897, was 1,635, of which number 1,231 were operated.

The numbers registered and operated during the fiscal year ended June 30, 1896, were 1,833 and 1,351, respectively, showing a decrease during the last fiscal year of 198 in the number registered and of 120 in the number operated.

The decrease in the class of distilleries having the smaller capacities for the production of spirits was 174 in the number registered and 55 in the number operated.

In the class of larger distilleries there was a decrease of 24 in the number registered and of 65 in the number operated.

During the fiscal year ended June 30, 1896, there were registered 1,572 distilleries of the smaller class, varying in daily grain capacity from not over 5 to not over 60 bushels each, and of this number 1,156, or 73+ per cent, were operated.

Of the larger distilleries having daily grain capacities varying from over 60 bushels and not over 100 bushels to several thousand bushels each, 261 were registered and 195, or 74+ per cent, were operated.

During the fiscal year ended June 30, 1897, of the smaller distilleries 1,398 were registered and 1,101, or 78+ per cent, were operated.

Of the larger distilleries 237 were registered and 130, or 54+ per cent, were operated.

There were 11 molasses distilleries registered and 10 operated, a decrease of 1 in the number operated in the previous fiscal year.

A very large decrease occurred in the number of fruit distilleries registered and operated, there having been 2,005 registered and 1,917 operated, a decrease from the previous fiscal year of 2,840 registered and 2,908 operated.

The total number of grain, molasses, and fruit distilleries registered during the fiscal year is 3,651, and the total number operated is 3,158, a decrease of 3,038 in the number of all kinds of distilleries registered, and of 3,029 in the number of all kinds of distilleries operated during the fiscal year ended June 30, 1897, as compared with the fiscal year ended June 30, 1896.

MATERIALS USED FOR THE PRODUCTION OF DISTILLED SPIRITS.

STATEMENT SHOWING THE QUANTITIES OF GRAIN AND OTHER MATERIALS USED FOR THE PRODUCTION OF DISTILLED SPIRITS DURING THE FISCAL YEAR ENDED JUNE 30, 1897, BY COLLECTION DISTRICTS.

Districts.	Malt.	Wheat.	Barley.	Rye.	Corn.	Oats.	Mill feed.	Molasses.	Other materials.	Total.	
	<i>Bushels.</i>	<i>Bushels.</i>	<i>Bushels.</i>	<i>Bushels.</i>	<i>Bushels.</i>	<i>Bushels.</i>	<i>Bushels.</i>	<i>Gallons.</i>	<i>Bushels.</i>	<i>Bushels.</i>	<i>Gallons.</i>
Alabama.....	4,045	.....	42	598	24,456	.....	.....	.....	.....	29,141	.....
Arkansas.....	1,750	61	27	820	14,997	.....	.....	.....	.....	17,655	.....
California, first district.....	4,750	639	.....	18,140	.....	.....	.....	.....	.....	23,529	.....
Colorado.....	7	7	.....	.....	76	.....	.....	.....	.....	90	.....
Connecticut.....	5,916	.....	.....	17,328	16,162	.....	.....	.....	.....	39,406	.....
Georgia.....	13,057	.....	.....	73,878	.....	.....	.....	.....	.....	86,935	.....
Illinois:											
First district.....	11,541	.....	.....	8,276	5,844	.....	.....	.....	.....	105,661	.....
Fifth district.....	286,043	.....	.....	52,616	2,214,676	.....	.....	.....	.....	2,553,335	.....
Eighth district.....	194,347	.....	1	34,141	1,841,147	.....	.....	.....	.....	2,069,636	.....
Thirteenth district.....	12,582	.....	.....	15,921	71,469	.....	531	.....	.....	100,503	.....
Indiana:											
Sixth district.....	46,419	.....	.....	43,385	475,327	8,652	.....	.....	.....	573,783	.....
Seventh district.....	134,233	.....	.....	22,855	1,136,389	.....	.....	.....	.....	1,293,477	.....
Kansas.....	19	.....	.....	19	541	.....	.....	.....	.....	579	.....
Kentucky:											
Second district.....	21,362	186	.....	8,112	170,965	60	.....	.....	.....	200,685	.....
Fifth district.....	92,752	.....	.....	187,203	484,790	.....	.....	.....	.....	764,745	.....
Sixth district.....	12,002	.....	.....	33,918	52,833	.....	.....	19,836	.....	98,753	19,836
Seventh district.....	37,955	49	492	89,142	198,879	.....	.....	.....	.....	326,517	.....
Eighth district.....	20,481	239	17	21,706	129,226	.....	.....	.....	.....	171,669	.....
Louisiana.....	.....	.....	.....	.....	.....	.....	.....	997,623	.....	.....	997,623
Maryland.....	46,149	302	.....	168,963	139,395	838	.....	.....	.....	355,647	.....
Massachusetts, third district.....	1,541	.....	.....	5,237	4,494	.....	.....	1,667,796	.....	11,272	1,667,796
Minnesota.....	27,768	.....	.....	5,238	244,283	.....	.....	.....	.....	277,289	.....
Missouri:											
First district.....	27,480	499	.....	11,995	206,694	.....	3	.....	.....	246,671	.....
Sixth district.....	2,634	281	74	3,529	26,114	92	.....	.....	.....	32,724	.....
Nebraska.....	41,667	.....	.....	17,362	340,878	155	.....	.....	.....	400,062	.....
New Jersey, fifth district.....	31,300	.....	.....	46,950	46,950	.....	.....	.....	.....	125,200	.....
New York:											
First district.....	12,509	.....	.....	138,215	191,711	.....	.....	3,443,859	4,999	347,434	3,443,859
Twenty-eighth district.....	1,278	.....	.....	299	10,218	.....	.....	.....	.....	11,795	.....
North Carolina:											
Fourth district.....	5,260	2,260	.....	4,545	55,323	.....	235	20,928	.....	67,623	20,928
Fifth district.....	18,877	.....	80	20,124	147,312	.....	.....	.....	.....	186,393	.....
Ohio:											
First district.....	166,014	1,975	.....	242,763	1,238,990	883	.....	.....	.....	1,650,625	.....
Tenth district.....	2,912	.....	.....	7,588	25,440	.....	.....	.....	.....	35,940	.....
Eleventh district.....	1,887	69	.....	3,577	13,669	.....	.....	.....	.....	19,202	.....
Eighteenth district.....	1,765	979	318	12,958	1,785	.....	.....	.....	.....	17,805	.....

Pennsylvania:	23,561	.....	4	86,438	14,645	.....	3,300	.....	124,648	3,300
First district.....	6,696	304	.....	69,538	4,573	.....	.....	.....	81,111	.....
Ninth district.....	583	198	.....	15,134	934	.....	.....	.....	16,849	.....
Twelfth district.....	13,019	65	.....	60,846	6,167	.....	.....	.....	80,514	.....
Twenty-third district.....	2,145	.....	87	1,685	18,297	.....	.....	.....	22,214	.....
South Carolina.....										
Tennessee:	2,768	483	37	1,552	23,027	.....	.....	.....	27,867	.....
Second district.....	16,760	.....	.....	14,208	145,767	.....	.....	.....	178,077	.....
Fifth district.....	427	63	.....	466	4,858	.....	.....	.....	5,814	.....
Texas, fourth district.....										
Virginia:	13	13	.....	.....	207	.....	.....	.....	233	.....
Second district.....	3,003	128	.....	13,901	25,505	.....	.....	.....	42,537	.....
Sixth district.....	1,710	.....	.....	12,826	616	.....	.....	.....	15,152	.....
West Virginia.....	49,753	.....	531	64,106	176,782	.....	.....	.....	295,094	.....
Wisconsin, first district.....										
Total.....	1,408,740	8,800	1,710	1,658,101	10,032,411	10,680	6,153,342	8,921	13,131,891	6,153,342

MATERIALS USED FOR THE PRODUCTION OF DISTILLED SPIRITS.

STATEMENT SHOWING THE QUANTITIES OF GRAIN AND OTHER MATERIALS USED FOR THE PRODUCTION OF DISTILLED SPIRITS DURING THE FISCAL YEAR ENDED JUNE 30, 1897, BY STATES AND TERRITORIES.

States and Territories.	Malt.	Wheat.	Barley.	Rye.	Corn.	Oats.	Millfeed.	Molasses.	Other ma- terials.	Total.
	<i>Bushels.</i>	<i>Bushels.</i>	<i>Bushels.</i>	<i>Bushels.</i>	<i>Bushels.</i>	<i>Bushels.</i>	<i>Bushels.</i>	<i>Gallons.</i>	<i>Bushels.</i>	<i>Bushels.</i> <i>Gallons.</i>
Alabama.....	4,045	.....	42	598	24,456	.....	.....	.....	29,141	.....
Arkansas.....	1,750	61	27	820	14,997	.....	.....	.....	17,655	.....
California.....	4,750	639	.....	18,140	.....	.....	.....	.....	23,529	.....
Colorado.....	7	7	.....	76	.....	.....	.....	.....	90	.....
Connecticut.....	5,916	.....	.....	17,328	16,162	.....	.....	.....	39,406	.....
Georgia.....	13,057	.....	.....	73,878	.....	.....	.....	.....	86,935	.....
Illinois.....	504,513	.....	1	110,954	4,213,136	.....	531	.....	4,829,135	.....
Indiana.....	180,652	.....	.....	66,240	1,611,716	8,652	.....	.....	1,867,260	.....
Kentucky.....	184,552	474	509	340,081	1,036,693	60	.....	19,836	1,562,369	19,836
Louisiana.....	.....	.....	.....	.....	.....	.....	.....	997,623	.....	997,623
Maryland.....	46,149	302	.....	168,963	139,395	838	.....	.....	355,647	.....
Massachusetts.....	1,541	.....	.....	5,237	4,494	.....	.....	1,667,796	11,272	1,667,796
Minnesota.....	27,768	.....	.....	5,238	244,283	.....	.....	.....	277,289	.....
Missouri.....	30,114	780	74	15,524	232,808	92	3	.....	279,395	.....
Nebraska.....	41,667	.....	.....	17,362	340,878	155	.....	.....	400,062	.....
New Jersey.....	31,300	.....	.....	46,950	46,950	.....	.....	.....	125,200	.....
New York.....	13,787	.....	.....	138,514	201,929	.....	.....	3,443,859	359,229	3,443,859
North Carolina.....	24,137	2,260	80	24,669	202,635	.....	235	20,928	254,016	20,928
Ohio.....	172,578	3,023	318	266,886	1,279,884	883	.....	.....	1,723,572	.....
Oklahoma Territory.....	19	.....	.....	19	541	.....	.....	.....	579	.....
Pennsylvania.....	43,859	567	4	231,956	26,319	.....	417	3,300	303,122	3,300
South Carolina.....	2,145	.....	87	1,685	18,297	.....	.....	.....	22,214	.....
Tennessee.....	19,528	483	37	15,760	168,794	.....	1,342	.....	205,944	.....
Texas.....	427	63	.....	4,466	4,858	.....	.....	.....	5,814	.....
Virginia.....	3,016	141	.....	13,901	25,712	.....	.....	.....	42,770	.....
West Virginia.....	1,710	.....	.....	12,826	616	.....	.....	.....	15,152	.....
Wisconsin.....	49,753	.....	531	64,106	176,782	.....	.....	.....	3,922	.....
Total.....	1,408,740	8,800	1,710	1,658,101	10,032,411	10,680	2,528	6,153,342	8,921	13,131,891
										6,153,342

The average yield per bushel of grain used was $\frac{59,154,877}{13,131,891} = 4.50 +$ gallons of spirits

The average yield per gallon of molasses used for the production of spirits was $\frac{3,310,777}{4,441,482} = .745 +$ of a gallon.

The average yield per gallon of molasses used for the production of rum was $\frac{1,294,157}{1,711,860} = .755 +$ of a gallon.

COMPARATIVE STATEMENT OF MATERIALS USED AND SPIRITS PRODUCED DURING THE LAST TEN FISCAL YEARS.

Years.	Grain used.	Spirits produced from grain.	Molasses used to produce spirits.	Spirits produced from molasses.	Molasses used to produce rum.	Rum produced.
	<i>Bushels.</i>	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>
1888.....	16,122,509	68,388,160	.....	.....	2,519,494	1,891,246
1889.....	20,990,924	87,887,456	.....	.....	1,951,104	1,471,054
1890.....	25,202,901	107,618,120	.....	.....	2,198,538	1,657,808
1891.....	26,347,641	114,178,077	.....	.....	2,368,171	1,784,312
1892.....	26,489,827	112,812,723	.....	.....	2,550,759	1,956,318
1893.....	29,030,409	126,545,017	.....	.....	2,775,752	2,106,765
1894.....	19,716,818	87,340,897	.....	.....	2,598,409	1,846,595
1895.....	18,057,107	78,172,512	.....	.....	2,219,547	1,777,083
1896.....	18,630,618	82,456,153	3,507,609	2,642,322	1,891,356	1,490,228
1897.....	13,131,891	59,154,877	4,441,482	3,310,771	1,711,860	1,294,157
Total	213,720,645	924,553,992	7,949,091	5,953,093	22,784,990	17,275,566
Average	21,372,064	92,455,399	3,974,545	2,976,546	2,278,499	1,727,556

In this table, as prepared prior to the fiscal year ended June 30, 1896, the grain used included the molasses used for the production of spirits other than rum reduced to its equivalent in grain; and the spirits produced included the spirits produced from both grain and molasses.

The quantity of grain used for the production of spirits during the fiscal year ended June 30, 1897 (13,131,891 bushels), shows a decrease of 5,498,727 bushels from the quantity used in the preceding fiscal year (18,630,618 bushels), and is 8,240,173 bushels less than the average (21,372,064 bushels) for the last ten years.

The number of gallons of spirits produced from grain during the year (59,154,877) shows a decrease of 23,301,276 gallons from the product of the fiscal year ended June 30, 1896 (82,456,153 gallons), and is 33,300,522 gallons less than the average product (92,455,399 gallons) for the last ten years.

The yield of spirits from each bushel of grain is 4.50+ gallons.

The yield for the two preceding years was 4.32+ gallons for 1895 and 4.42+ gallons for 1896.

The quantity of molasses used for the production of spirits during the fiscal year ended June 30, 1897 (4,441,482 gallons), shows an increase of 933,873 gallons over the quantity used in the preceding fiscal year (3,507,609 gallons), and is 466,937 gallons more than the average (3,974,545 gallons) for the last two years.

The quantity of spirits produced from molasses during the fiscal year ended June 30, 1897 (3,310,771 gallons), shows an increase of 668,449 gallons over the product of the previous year (2,642,322 gallons), and is 334,225 gallons more than the average product (2,976,546 gallons) for the last two years.

The quantity of molasses used for the production of rum during the fiscal year ended June 30, 1897 (1,711,860 gallons) shows a decrease of 179,496 gallons from the quantity used in the previous year (1,891,356 gallons), and is 566,639 gallons less than the average (2,278,499 gallons) for the last ten years.

The quantity of rum distilled from molasses during the fiscal year (1,294,157 gallons) shows a decrease of 196,071 gallons from the product of the previous year (1,490,228 gallons), and is 433,399 gallons less than the average product (1,727,556 gallons) for the last ten years.

DIFFERENT KINDS OF FRUIT BRANDY PRODUCED DURING THE YEAR.

STATEMENT SHOWING THE QUANTITY OF EACH KIND OF FRUIT BRANDY PRODUCED DURING THE FISCAL YEAR ENDED JUNE 30, 1897, BY COLLECTION DISTRICTS.

Districts.	Apple.	Peach.	Grape.	Pear.	Orange.	Berry.	Prune.	Total.
	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>
Alabama.....	675	71	27					773
Arkansas.....	13,955	130	85					14,170
First California.....		2,035	1,012,290	440			708	1,015,473
Fourth California.....			426,995					426,995
Connecticut.....	17,632							17,632
Florida.....		8	35	50	93		49	235
Georgia.....	1,032	1,008	1,386					3,426
First Illinois.....			41					41
Fifth Illinois.....			212					212
Eighth Illinois.....	264	67	825					1,156
Thirteenth Illinois.....	334	381						715
Sixth Indiana.....	2,074	437	133			76		2,720
Seventh Indiana.....	7,539	477	199					8,215
Fourth Iowa.....			304					304
Kansas.....	75	172	1,058					1,305
Second Kentucky.....	12,406	248	20					12,674
Fifth Kentucky.....	16,518	990	67					17,575
Sixth Kentucky.....		585		100				685
Seventh Kentucky.....	816							816
Eighth Kentucky.....	3,432		26					3,458
Louisiana.....	20	108						128
Maryland.....	4,062	4,196	9					8,267
Third Massachusetts.....	1,971							1,971
First Missouri.....	2,834	265	4,567					7,666
Sixth Missouri.....	6,360	403	54					6,817
Nebraska.....	223							223
First New Jersey.....	35,532							35,532
Fifth New Jersey.....	43,903							43,903
New Mexico.....			3,212					3,212
Fourteenth New York.....	39,936							39,936
Twenty-first New York.....	4,367							4,367
Twenty-eighth New York.....	25,347	46	17,183					42,576
Fourth North Carolina.....	722		2,492					3,214
Fifth North Carolina.....	6,063	25	10					6,098
First Ohio.....		407	2,669					3,076
Tenth Ohio.....	21	68	20,971					21,060
Eleventh Ohio.....	416	1,812						2,228
Eighteenth Ohio.....	69	30	240					339
Oregon.....	1,338	185	64				16	1,603
First Pennsylvania.....	17,042	1,017	127					18,186
Twelfth Pennsylvania.....	419							419
South Carolina.....	82	32	320					434
Second Tennessee.....	3,644	19	24			13		3,700
Fifth Tennessee.....	10,037							10,037
Fourth Texas.....	10	1,845						1,855
Second Virginia.....	187	138	30			11		366
Sixth Virginia.....	15,903		11			13		15,927
West Virginia.....	1,661	46						1,707

STATEMENT SHOWING THE QUANTITY OF EACH KIND OF FRUIT BRANDY PRODUCED DURING THE FISCAL YEAR ENDED JUNE 30, 1897, BY STATES AND TERRITORIES.

States and Territories.	Apple.	Peach.	Grape.	Pear.	Orange.	Berry.	Prunes.	Totals.
	<i>Galls.</i>	<i>Galls.</i>	<i>Galls.</i>	<i>Galls.</i>	<i>Galls.</i>	<i>Galls.</i>	<i>Galls.</i>	<i>Galls.</i>
Alabama.....	675	71	27					773
Arizona.....			2,839					2,839
Arkansas.....	13,955	130	85					14,170
California.....		2,035	1,439,285	440			708	1,442,468
Connecticut.....	17,632							17,632
Delaware.....	3,140	3,133						6,273
Florida.....		8	35	50	93		49	235
Georgia.....	1,032	1,008	1,386					3,426
Illinois.....	598	448	1,078					2,124
Indiana.....	9,613	914	332			76		10,935
Iowa.....			304					304
Kansas.....	75	172	1,058					1,305
Kentucky.....	33,172	1,823	113	100				35,208
Louisiana.....	20	108						128
Maryland.....	922	1,063	9					1,994
Massachusetts.....	1,971							1,971
Missouri.....	9,194	668	4,621					14,483

STATEMENT SHOWING THE QUANTITY OF EACH KIND OF FRUIT BRANDY PRODUCED DURING THE FISCAL YEAR ENDED JUNE 30, 1897, ETC.—Continued.

States and Territories.	Apple.	Peach.	Grape.	Pear.	Orange.	Berry.	Prunes.	Totals.
	<i>Galls.</i>	<i>Galls.</i>	<i>Galls.</i>	<i>Galls.</i>	<i>Galls.</i>	<i>Galls.</i>	<i>Galls.</i>	<i>Galls.</i>
Nebraska.....	223							223
New Jersey.....	79,435							79,435
New Mexico.....			373					373
New York.....	69,650	46	17,183					86,879
North Carolina.....	6,785	25	2,502					9,312
Ohio.....	506	2,317	23,880					26,703
Oregon.....	1,145	185	64				16	1,410
Pennsylvania.....	17,461	1,017	127					18,605
South Carolina.....	82	32	320					434
Tennessee.....	13,681	19	24			13		13,737
Texas.....	10	1,845						1,855
Virginia.....	16,090	138	41			24		16,293
Washington.....	193							193
West Virginia.....	1,661	46						1,707
Total.....	298,921	17,251	1,495,686	590	93	113	773	1,813,427

STATEMENT SHOWING THE NUMBER OF GALLONS OF SPIRITS RECTIFIED IN THE UNITED STATES DURING THE YEAR ENDED JUNE 30, 1897, BY COLLECTION DISTRICTS.

Districts.	Gallons.	Districts.	Gallons.
Alabama.....	164,250.47	Nebraska and Dakotas.....	244,101.74
California:		New Mexico.....	7,419.50
First district.....	2,015,814.25	New York:	
Fourth district and Nevada.....	113,617.08	First district.....	1,094,887.15
Colorado and Wyoming.....	58,851	Second district.....	6,340,541.09
Connecticut and Rhode Island.....	433,464.61	Third district.....	1,382,973.81
Georgia.....	123,136	Fourteenth district.....	310,871.82
Illinois:		Twenty-first district.....	229,960.65
First district.....	4,457,824.83	Twenty-eighth district.....	1,201,370.60
Fifth district.....	1,314,589.05	North Carolina:	
Eighth district.....	73,722.92	Fourth district.....	72,213.49
Thirteenth district.....	39,789.50	Fifth district.....	188,333.86
Indiana:		Ohio:	
Sixth district.....	112,320.99	First district.....	7,799,160.53
Seventh district.....	1,175,802.31	Tenth district.....	225,976.73
Iowa:		Eleventh district.....	49,045.44
Third district.....	50,649.50	Eighteenth district.....	602,254.97
Fourth district.....	23,598.04	Oregon and Washington.....	131,959.66
Kansas.....		Pennsylvania:	
Kentucky:		First district.....	5,508,345.05
Second district.....	360,810.54	Ninth district.....	97,766.04
Fifth district.....	2,264,259.94	Twelfth district.....	222,213.50
Sixth district.....	1,984,902.94	Twenty-third district.....	1,001,828.67
Seventh district.....	97,601.29	Tennessee:	
Eighth district.....	761	Second district.....	101,371.54
Louisiana and Mississippi.....	1,111,833.70	Fifth district.....	244,611.75
Maryland, Delaware, and District of Columbia.....	4,480,752.34	Texas:	
Massachusetts.....	3,524,525.92	Third district.....	183,253.12
Michigan:		Fourth district.....	30,786
First district.....	260,420.90	Virginia:	
Fourth district.....		Second district.....	710,795.26
Minnesota.....	499,636.62	Sixth district.....	65,259.65
Missouri:		West Virginia.....	140,487.70
First district.....	2,088,569.30	Wisconsin:	
Sixth district.....	474,859.50	First district.....	1,153,794.71
Montana, Utah, and Idaho.....	28,583	Second district.....	26,028.50
New Hampshire, Maine, and Ver- mont.....		Total.....	56,944,178.20
New Jersey:			
First district.....	39,883.63		
Fifth district.....	201,734.50		

STATEMENT SHOWING THE NUMBER OF GALLONS OF SPIRITS RECTIFIED IN THE UNITED STATES DURING YEAR ENDED JUNE 30, 1897, BY STATES AND TERRITORIES.

States and Territories.	Gallons.	States and Territories.	Gallons.
Alabama	164, 250. 47	Nebraska and Dakotas.....	244, 101. 74
California and Nevada.....	2, 129, 431. 33	New Hampshire, Maine, and Ver-	
Colorado and Wyoming.....	58, 851	mont	
Connecticut and Rhode Island.....	433, 464. 61	New Jersey.....	241, 618. 13
Georgia.....	123, 136	New Mexico and Arizona.....	7, 419. 50
Illinois.....	5, 885, 926. 30	New York.....	10, 560, 605. 12
Indiana.....	1, 288, 123. 30	North Carolina	260, 547. 35
Iowa	74, 247. 54	Ohio.....	8, 676, 437. 67
Kansas		Oregon and Washington.....	131, 959. 66
Kentucky	4, 708, 335. 71	Pennsylvania.....	6, 830, 153. 26
Louisiana and Mississippi.....	1, 111, 833. 70	Tennessee	345, 983. 29
Maryland, Delaware, and District		Texas	214, 039. 12
of Columbia	4, 480, 752. 34	Virginia	776, 054. 91
Massachusetts	3, 524, 525. 92	West Virginia.....	140, 487. 70
Michigan.....	260, 420. 90	Wisconsin.....	1, 179, 823. 21
Minnesota.....	499, 636. 62		
Missouri.....	2, 563, 428. 80	Total	56, 944, 178. 20
Montana, Idaho, and Utah.....	28, 583		

STOCK FED AT DISTILLERIES.

The following statement shows the number of cattle and hogs fed at registered grain distilleries, with their average and total increase in weight during the fiscal year ended June 30, 1897, by collection districts:

Districts.	Cattle.			Hogs.			Total in-crease in weight of cattle and hogs.
	Number fed.	Increase in weight.		Number fed.	Increase in weight.		
		Total.	Average.		Total.	Average.	
		<i>Pounds.</i>	<i>Pounds.</i>		<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>
Alabama.....	256	61, 380	239+	1, 720	180, 920	105+	242, 300
Arkansas	107	21, 400	200	899	74, 597	83	95, 997
Colorado				15	225	15	225
Connecticut.....	50	12, 500	250				12, 500
Georgia.....	55	9, 250	168+	1, 485	85, 200	57+	94, 450
Fifth Illinois.....	12, 250	3, 210, 000	262+				3, 210, 000
Eighth Illinois.....	10, 398	2, 630, 244	252+				2, 630, 244
Sixth Indiana.....	2, 082	478, 100	229+	30	2, 160	72	480, 260
Seventh Indiana	5, 500	1, 100, 000	200				1, 100, 000
Kansas.....				57	4, 265	74+	4, 265
Second Kentucky	274	49, 516	180+	485	40, 315	83+	89, 831
Fifth Kentucky.....	2, 276	431, 393	189+	235	22, 770	96+	454, 163
Sixth Kentucky.....				215	19, 100	88+	19, 100
Seventh Kentucky.....	1, 383	289, 725	209+	150	7, 500	50	297, 225
Eighth Kentucky.....	642	121, 940	189+	1, 409	127, 755	90+	249, 695
Maryland	20	4, 000	200	107	13, 441	125+	17, 441
Third Massachusetts...	10	2, 000	200	15	2, 250	150	4, 250
Minnesota	2, 600	59, 800	230				59, 800
First Missouri	19	3, 800	200	1, 363	97, 005	71+	100, 805
Sixth Missouri.....	500	50, 000	100	680	57, 120	84	107, 120
Nebraska	1, 356	241, 273	178+				241, 273
Fourth North Carolina.	98	6, 845	69+	2, 188	120, 746	55+	127, 591
Fifth North Carolina...	41	7, 900	192+	816	62, 055	76	69, 955
Eleventh Ohio.....				100	3, 500	35	3, 500
Eighteenth Ohio.....	77	7, 050	91+	35	1, 750	50	8, 800
First Pennsylvania	18	1, 600	88+	15	800	53+	2, 400
Ninth Pennsylvania ...	49	6, 336	129+	1, 495	75, 187	50+	81, 523
Twelfth Pennsylvania.				437	31, 948	73+	31, 948
Twenty-third Pennsyl- vania				278	23, 990	86+	23, 990
South Carolina	42	9, 300	221+	585	40, 745	69+	50, 045
Second Tennessee.....	41	3, 608	88	872	59, 296	68	62, 904
Fifth Tennessee.....	386	61, 540	159+	2, 175	121, 992	56+	183, 532
Fourth Texas				300	21, 225	70+	21, 225
Second Virginia.....	13	1, 617	124+				1, 617
West Virginia	6	900	150	20	1, 000	50	1, 900
First Wisconsin.....	549	139, 700	254+				139, 700

The following statement shows the number of cattle and hogs fed at registered grain distilleries, arranged by States:

States.	Cattle.			Hogs.			Total increase in weight of cattle and hogs.
	Number fed.	Increase in weight.		Number fed.	Increase in weight.		
		Total.	Average.		Total.	Average.	
		<i>Pounds.</i>	<i>Pounds.</i>		<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>
Alabama	256	61,380	239+	1,720	180,920	105+	242,300
Arkansas	107	21,400	200	899	74,597	83	95,997
Colorado				15	225	15	225
Connecticut	50	12,500	250				12,500
Georgia	55	9,250	168+	1,485	85,200	57+	94,450
Illinois	22,648	5,840,244	257+				5,840,244
Indiana	7,582	1,578,100	208+	30	2,160	72	1,580,260
Kansas				57	4,265	74+	4,265
Kentucky	4,575	892,574	195+	2,494	217,440	87+	1,110,014
Maryland	20	4,000	200	107	13,441	125+	17,441
Massachusetts	10	2,000	200	15	2,250	150	4,250
Minnesota	2,600	59,800	230				59,800
Missouri	519	53,800	103+	2,043	154,125	75+	207,925
Nebraska	1,356	241,273	178+				241,273
North Carolina	139	14,745	106+	3,004	182,801	60+	197,546
Ohio	77	7,050	91+	135	5,250	38+	12,300
Pennsylvania	67	7,926	118+	2,225	131,925	59+	139,861
South Carolina	42	9,300	221+	585	40,745	69+	50,045
Tennessee	427	65,148	152+	3,047	181,288	59+	246,436
Texas				300	21,225	70+	21,225
Virginia	13	1,617	124+				1,617
West Virginia	6	900	150	20	1,000	50	1,900
Wisconsin	549	139,700	254+				139,700
Total	41,098	9,022,717	219+	18,181	1,298,857	71+	10,321,574

SUMMARY.

Number of cattle fed at registered grain distilleries in the United States	41,098
Total increase in weight of cattle	pounds.. 9,022,717
Average increase in weight of cattle	do..... 219+
Number of hogs fed at registered grain distilleries in the United States	18,181
Total increase in weight of hogs	pounds.. 1,298,857
Average increase in weight of hogs	do..... 71+
Total number of cattle and hogs fed	59,279
Total increase in weight of cattle and hogs	pounds.. 10,321,574
Average increase in weight of cattle and hogs	do..... 174+

SPIRITS GAUGED IN 1896.

QUANTITIES, IN TAXABLE GALLONS, OF DISTILLED SPIRITS GAUGED DURING THE FISCAL YEAR ENDED JUNE 30, 1896, BY COLLECTION DISTRICTS.

Collection districts.	Distilled spirits, other than apple, peach, and grape brandies—						Rectified.	Apple, peach, and grape brandies produced and with- drawn from spe- cial bonded warehouses, tax paid and free of tax; also that used for fortification of sweet wine.	Total gauged.
	Withdrawn from warehouse—					Dumped for rectification.			
	Deposited in warehouse.	On payment of the tax.	For export.	For scientific purposes and use of the United States.	For transfer to manufac- turing ware- houses.				
Alabama.....	48,847	34,340	.....	.....	.....	127,878	154,601	20,132	385,798
Arkansas.....	63,596	43,126	.....	.....	.....	.....	.....	48,019	154,741
First California.....	188,158	<i>a</i> 777,357	<i>b</i> 15,344	<i>c</i> 4,299	<i>d</i> 25,416	1,905,517	2,077,617	2,772,498	7,766,206
Fourth California.....	.....	214	.....	.....	.....	103,839	118,792	1,221,138	1,443,983
Colorado.....	1,086	<i>e</i> 38,951	.....	.....	.....	55,486	65,643	.....	161,166
Connecticut.....	120,030	108,097	.....	.....	.....	341,887	372,687	18,341	961,042
Florida.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Georgia.....	231,896	238,032	.....	.....	.....	85,829	96,325	37,322	689,404
First Illinois.....	3,145,900	2,890,593	.....	7,581	.....	3,450,602	3,948,789	83,374	13,526,839
Fifth Illinois.....	19,349,749	11,215,414	116,066	15,925	67,915	1,236,463	1,353,179	.....	33,354,711
Eighth Illinois.....	8,981,008	9,049,726	31,478	20,190	27,697	60,102	69,259	337	18,239,797
Thirteenth Illinois.....	397,508	405,434	.....	.....	.....	28,486	30,217	8,703	870,348
Sixth Indiana.....	2,322,489	1,827,152	1,188	85	.....	81,837	94,339	6,341	4,333,431
Seventh Indiana.....	6,758,007	4,202,477	46,398	2,724	530	934,823	938,979	47,342	12,931,280
Third Iowa.....	.....	.....	388	.....	.....	38,743	43,521	.....	82,652
Fourth Iowa.....	.....	.....	.....	.....	.....	28,188	31,152	192	59,532
Kansas.....	359	194	.....	.....	.....	.....	.....	2,016	2,569
Second Kentucky.....	2,859,394	1,851,232	.....	1,759	1,126	287,402	346,664	66,748	5,414,325
Fifth Kentucky.....	9,595,034	<i>f</i> 4,880,261	33,575	987	.....	1,919,256	2,062,805	149,685	18,641,603
Sixth Kentucky.....	3,366,939	1,948,459	5,808	.....	2,423	1,891,613	1,933,983	6,751	9,155,976
Seventh Kentucky.....	2,071,096	949,044	10,018	88	.....	70,419	73,923	15,882	3,190,470
Eighth Kentucky.....	1,930,795	825,494	2,783	834	.....	383	369	30,318	2,790,976
Louisiana.....	789,656	719,224	24,801	623	.....	1,130,579	1,250,983	1,808	3,917,674
Maryland.....	2,586,305	<i>g</i> 3,681,220	548	<i>h</i> 2,262	2,608	4,043,363	4,340,952	88,130	14,745,388
Massachusetts.....	1,450,693	<i>i</i> 2,157,745	<i>j</i> 868,348	.....	10,102	3,074,555	3,386,286	1,924	10,949,653
First Michigan.....	.....	.....	.....	.....	.....	215,588	253,186	.....	468,774
Fourth Michigan.....	.....	.....	.....	.....	.....	2,622	2,586	.....	5,208
Minnesota.....	1,549,695	1,348,811	.....	935	.....	372,157	394,258	.....	3,665,356
First Missouri.....	845,700	845,519	.....	993	.....	1,954,737	2,163,632	13,265	5,823,846
Sixth Missouri.....	101,024	<i>k</i> 109,459	.....	.....	.....	417,294	443,271	8,060	1,079,108
Montana.....	.....	.....	.....	.....	.....	29,726	28,752	178	58,656

Nebraska	263, 432	240, 631	505	345, 365	344, 169	1, 194, 102
New Hampshire.....	12, 834	10, 824				23, 658
First New Jersey				39, 192	45, 545	187, 706
Fifth New Jersey	463, 022	252, 251		181, 828	197, 101	1, 242, 729
New Mexico.....	1, 307	552		3, 651	4, 614	14, 439
First New York.....	2, 962, 917	3, 348, 168	23, 690	1, 052, 056	1, 120, 747	8, 509, 850
Second New York.....		7564, 710		6, 168, 744	6, 326, 958	13, 286, 616
Third New York.....		o 1, 064, 076		1, 079, 042	1, 197, 359	3, 340, 477
Fourteenth New York.....	21	21		325, 177	336, 100	697, 237
Twenty-first New York.....				234, 906	239, 385	479, 042
Twenty-eighth New York.....	275, 207	216, 333	1, 698	1, 153, 106	1, 255, 226	2, 961, 146
Fourth North Carolina.....	137, 003	p 116, 242		57, 083	61, 065	399, 709
Fifth North Carolina.....	496, 410	448, 499		230, 459	259, 606	1, 505, 959
First Ohio.....	5, 459, 453	5, 238, 805	2, 105	6, 495, 446	7, 882, 229	25, 146, 566
Tenth Ohio.....	132, 234	31, 317		228, 784	245, 521	683, 950
Eleventh Ohio.....	347, 546	194, 458		53, 280	57, 097	658, 568
Eighteenth Ohio.....	62, 495	39, 220		540, 268	619, 273	1, 262, 663
Oregon.....	50, 527	60, 930	1, 451	122, 634	134, 761	373, 174
First Pennsylvania.....	605, 869	270, 766		6, 089, 705	5, 922, 335	12, 911, 782
Ninth Pennsylvania.....	520, 762	158, 870		100, 613	109, 120	919, 395
Twelfth Pennsylvania.....	65, 372	39, 387		211, 711	238, 164	554, 634
Twenty-third Pennsylvania.....	3, 575, 396	q 2, 059, 340		1, 086, 411	1, 225, 672	7, 957, 351
South Carolina.....	51, 889	62, 404				117, 023
Second Tennessee.....	54, 894	53, 973		76, 334	89, 146	300, 495
Fifth Tennessee.....	567, 789	405, 586		167, 978	185, 405	1, 549, 226
Third Texas.....				161, 566	179, 917	341, 483
Fourth Texas.....	23, 471	17, 474		32, 296	36, 860	114, 713
Second Virginia.....		r 115, 119		624, 070	715, 007	1, 472, 810
Sixth Virginia.....	88, 130	89, 996		63, 493	69, 848	455, 008
West Virginia.....	138, 663	103, 810	1, 399	115, 600	129, 970	499, 077
First Wisconsin.....	1, 477, 096	1, 400, 303		1, 120, 439	1, 268, 277	5, 266, 115
Second Wisconsin.....				15, 913	21, 134	37, 047
Total.....	86, 588, 703	66, 851, 640	90, 133	52, 066, 524	56, 594, 361	269, 334, 762

<i>a</i> 573,910 from general bonded warehouse.	<i>g</i> 2,012,427 from general bonded warehouse.	<i>m</i> 430 from general bonded warehouse.
<i>b</i> 14,649 from general bonded warehouse.	<i>h</i> 429 from general bonded warehouse.	<i>n</i> from general bonded warehouse.
<i>c</i> 1,107 from general bonded warehouse.	<i>i</i> 1,675,892 from general bonded warehouse.	<i>o</i> 1,064,075 from general bonded warehouse.
<i>d</i> 22,906 from general bonded warehouse.	<i>j</i> 56,247 from general bonded warehouse.	<i>p</i> 302 from general bonded warehouse.
<i>e</i> 38,093 from general bonded warehouse.	<i>k</i> 59,180 from general bonded warehouse.	<i>q</i> 31,046 from general bonded warehouse.
<i>f</i> 82,733 from general bonded warehouse.	<i>l</i> 564,710 from general bonded warehouse.	<i>r</i> 113,913 from general bonded warehouse.

South Carolina.....	51, 889	62, 404	-----	-----	-----	-----	2, 730	117, 023
Tennessee.....	622, 683	459, 559	839	-----	-----	244, 312	247, 777	1, 849, 721
Texas.....	23, 471	17, 474	-----	-----	-----	193, 862	4, 612	456, 196
Utah.....	-----	-----	-----	-----	-----	-----	-----	-----
Vermont.....	-----	-----	-----	-----	-----	-----	-----	-----
Virginia.....	88, 130	205, 115	-----	-----	-----	687, 563	162, 155	1, 927, 818
Washington.....	-----	-----	-----	-----	-----	-----	-----	-----
West Virginia.....	138, 663	103, 810	-----	-----	-----	115, 600	9, 635	499, 077
Wisconsin.....	1, 477, 096	1, 400, 303	1, 399	-----	-----	1, 136, 352	1, 289, 411	5, 303, 162
Total.....	86, 588, 702	66, 851, 640	1, 190, 258	90, 133	157, 219	52, 066, 524	5, 795, 924	269, 334, 762

SPIRITS GAUGED IN 1897.

QUANTITIES, IN TAXABLE GALLONS, OF DISTILLED SPIRITS GAUGED DURING THE FISCAL YEAR ENDED JUNE 30, 1897, BY COLLECTION DISTRICTS.

Collection districts.	Distilled spirits other than fruit brandies—						Fruit brandies produced and withdrawn from special bonded warehouses, tax-paid, and free of tax; also that used for fortification of sweet wine.	Total gauged.
	Deposited in warehouse.	Withdrawn from warehouse—				Rectified.		
		On payment of the tax.	For export.	For scientific purposes and use of the United States.	For transfer to manufacturing houses.				Dumped for rectification.
Alabama.....	89, 227	59, 577	.....	.....	.....	164, 250	773	447, 910
Arkansas.....	45, 960	43, 356	.....	.....	.....	.....	22, 033	111, 349
First California.....	84, 495	1, 283, 167	37, 278	5, 146	25, 466	2, 015, 814	1, 457, 587	6, 748, 307
Fourth California.....	.....	34	.....	.....	.....	113, 617	509, 833	723, 339
Colorado.....	179	74, 612	.....	.....	.....	58, 851	.....	185, 388
Connecticut.....	153, 070	123, 438	.....	.....	.....	433, 465	19, 181	1, 118, 998
Florida.....	.....	.....	.....	.....	.....	.....	235	235
Georgia.....	231, 133	242, 823	.....	.....	.....	123, 136	3, 426	713, 489
First Illinois.....	556, 294	712, 680	.....	3, 730	.....	4, 457, 825	82, 496	9, 906, 649
Fifth Illinois.....	12, 199, 654	14, 253, 887	235, 571	17, 383	115, 350	1, 314, 589	212	29, 343, 438
Eighth Illinois.....	9, 506, 063	8, 719, 479	63, 843	69, 413	7, 692	73, 723	1, 156	18, 505, 668
Thirteenth Illinois.....	408, 929	404, 804	.....	4, 232	.....	39, 789	715	896, 523
Sixth Indiana.....	2, 583, 225	1, 745, 155	304	.....	.....	112, 321	2, 720	4, 542, 573
Seventh Indiana.....	6, 067, 755	5, 113, 279	31, 524	14, 809	797	1, 175, 802	8, 215	13, 584, 891
Third Iowa.....	.....	.....	.....	.....	.....	50, 649	.....	95, 531
Fourth Iowa.....	.....	.....	.....	.....	.....	23, 598	304	44, 936
Kansas.....	1, 451	287	.....	.....	.....	.....	2, 154	3, 892
Second Kentucky.....	968, 020	1, 066, 849	173, 363	89	1, 486	360, 811	19, 436	2, 924, 967
Fifth Kentucky.....	3, 369, 939	5, 469, 668	46, 432	.....	.....	2, 264, 260	81, 459	13, 363, 292
Sixth Kentucky.....	408, 578	1, 884, 511	21, 473	.....	.....	1, 984, 903	685	6, 238, 779
Seventh Kentucky.....	1, 315, 915	1, 329, 033	99, 476	246	2, 712	97, 601	816	2, 954, 657
Eighth Kentucky.....	682, 225	1, 500, 939	204, 226	797	.....	761	5, 812	2, 395, 514
Louisiana.....	822, 900	575, 359	154, 035	881	.....	1, 111, 834	128	3, 656, 222
Maryland.....	1, 479, 722	3, 167, 795	1, 427	4, 260	.....	4, 480, 752	48, 492	13, 454, 668
Massachusetts.....	1, 317, 511	1, 802, 795	806, 330	.....	15, 291	3, 524, 526	1, 971	10, 633, 222
First Michigan.....	.....	.....	.....	.....	.....	260, 421	.....	488, 345
Fourth Michigan.....	.....	.....	.....	.....	.....	.....	.....	.....
Minnesota.....	1, 363, 086	1, 354, 498	.....	1, 316	6, 275	499, 637	.....	3, 697, 973
First Missouri.....	1, 104, 447	870, 633	.....	1, 109	.....	2, 088, 569	12, 405	5, 973, 001
Sixth Missouri.....	101, 553	161, 117	.....	.....	.....	474, 859	7, 857	1, 205, 751
Montana.....	.....	.....	.....	.....	.....	28, 583	.....	56, 843
Nebraska.....	1, 915, 050	906, 837	.....	3, 354	.....	244, 102	223	3, 286, 211

[illegible]

SPIRITS GAUGED IN 1897--Continued.

QUANTITIES, IN TAXABLE GALLONS, OF DISTILLED SPIRITS GAUGED DURING THE FISCAL YEAR ENDED JUNE 30, 1897, BY STATES AND TERRITORIES.

States and Territories.	Distilled spirits other than fruit brandies—						Fruit brandies produced, and withdrawn from special bonded warehouses, tax-paid, and free of tax; also, that used for fortification of sweet wine.	Total-gauged.
	Deposited in warehouse.	Withdrawn from warehouse—				Rectified.		
		On payment of the tax.	For export.	For scientific purposes and use of the United States.	For transfer to manufacturing houses.				Dumped for rectification.
Alabama.....	89, 227	59, 577	.....	.....	.....	164, 250	773	447, 910
Arizona.....	.....	.....	.....	.....	.....	.....	2, 839	2, 839
Arkansas.....	45, 960	43, 356	.....	.....	.....	.....	22, 033	111, 349
California.....	84, 495	1, 283, 202	37, 278	5, 146	25, 466	2, 129, 431	1, 967, 420	7, 471, 647
Colorado.....	179	74, 612	.....	.....	.....	58, 851	.....	185, 388
Connecticut.....	153, 070	123, 438	.....	.....	.....	433, 465	19, 181	1, 118, 998
Delaware.....	.....	.....	.....	.....	.....	.....	.....	.....
Florida.....	.....	.....	.....	.....	.....	.....	235	235
Georgia.....	231, 133	242, 823	.....	.....	.....	123, 136	3, 426	713, 489
Idaho.....	.....	.....	.....	.....	.....	.....	.....	.....
Illinois.....	22, 670, 940	24, 090, 850	299, 414	94, 758	123, 042	5, 885, 926	84, 579	58, 652, 278
Indiana.....	8, 650, 980	6, 858, 434	31, 828	14, 809	797	1, 288, 123	10, 935	18, 127, 464
Iowa.....	.....	.....	.....	.....	.....	74, 247	304	140, 467
Kansas.....	1, 451	287	.....	.....	.....	.....	2, 154	3, 892
Kentucky.....	6, 744, 677	11, 251, 000	544, 970	1, 132	4, 198	4, 708, 336	108, 208	27, 877, 210
Louisiana.....	822, 900	575, 359	154, 035	881	.....	1, 111, 834	128	3, 656, 222
Maryland.....	1, 479, 722	3, 167, 795	1, 427	4, 260	.....	4, 480, 752	48, 492	13, 454, 668
Massachusetts.....	1, 317, 511	1, 802, 795	806, 330	.....	15, 291	3, 524, 526	1, 971	10, 633, 222
Michigan.....	.....	.....	.....	.....	.....	260, 421	.....	488, 345
Minnesota.....	1, 363, 086	1, 354, 498	.....	1, 316	6, 275	499, 637	.....	3, 697, 973
Missouri.....	1, 206, 000	1, 031, 750	.....	1, 109	.....	2, 563, 428	20, 262	7, 178, 752
Montana.....	.....	.....	.....	.....	.....	28, 583	.....	56, 843
Nebraska.....	1, 915, 050	906, 837	.....	3, 354	.....	244, 102	223	3, 286, 211
New Hampshire.....	.....	11, 580	.....	.....	.....	.....	.....	11, 580
New Jersey.....	459, 685	459, 308	23, 609	.....	.....	222, 241	79, 435	1, 485, 896
New Mexico.....	.....	511	.....	.....	.....	5, 685	373	13, 988
New York.....	3, 703, 297	3, 209, 612	181, 995	16, 909	.....	10, 560, 606	334, 985	28, 025, 328
North Carolina.....	635, 459	610, 211	.....	.....	.....	260, 547	9, 312	1, 744, 848
Ohio.....	7, 488, 710	6, 503, 317	4, 536	3, 103	7, 771	8, 676, 438	46, 708	29, 865, 099
Oregon.....	.....	3, 093	.....	.....	.....	131, 960	1, 603	256, 313
Pennsylvania.....	1, 223, 441	3, 017, 791	6, 366	.....	1, 159	6, 830, 153	18, 605	18, 138, 490
South Carolina.....	54, 437	57, 548	.....	.....	.....	.....	434	112, 419

Tennessee.....	696, 233	492, 106	.....	.....	301, 819	345, 984	64, 895	1, 901, 037
Texas.....	16, 284	15, 710	.....	.....	192, 349	214, 039	1, 855	440, 237
Utah.....	.....	.....	.....	.....	.....	.....	.....	.....
Vermont.....	.....	.....	.....	.....	.....	.....	.....	.....
Virginia.....	114, 522	126, 392	.....	.....	680, 471	776, 055	19, 911	1, 717, 351
Washington.....	.....	.....	.....	.....	.....	.....	.....	.....
West Virginia.....	57, 916	125, 651	.....	.....	123, 432	140, 488	2, 219	449, 706
Wisconsin.....	1, 239, 283	1, 161, 596	.....	1, 454	1, 047, 071	1, 179, 823	.....	4, 629, 227
Total.....	62, 465, 648	68, 661, 039	2, 091, 788	148, 231	183, 999	52, 728, 540	2, 873, 498	246, 096, 921

FERMENTED LIQUORS.

PRODUCTION OF FERMENTED LIQUORS IN THE SEVERAL COLLECTION DISTRICTS OF THE UNITED STATES FOR THE FISCAL YEAR ENDED JUNE 30, 1897.

Districts.	Barrels.	Districts.	Barrels.
Alabama	36,366	First New Jersey	73,836
Arkansas		Fifth New Jersey	1,927,193
First California	626,421	New Mexico	3,891
Fourth California	130,287	First New York	2,450,481
Colorado	208,858	Second New York	436,282
Connecticut	571,306	Third New York	3,727,586
Florida	2,480	Fourteenth New York	1,233,350
Georgia	109,300	Twenty-first New York	442,762
First Illinois	2,867,524	Twenty-eighth New York	1,199,671
Fifth Illinois	102,516	Fourth North Carolina	
Eighth Illinois	128,000	Fifth North Carolina	
Thirteenth Illinois	146,856	First Ohio	1,286,670
Sixth Indiana	349,174	Tenth Ohio	408,272
Seventh Indiana	285,004	Eleventh Ohio	342,674
Third Iowa	60,285	Eighteenth Ohio	594,053
Fourth Iowa	81,868	Oregon	188,274
Kansas	6,255	First Pennsylvania	2,320,764
Second Kentucky	9,090	Ninth Pennsylvania	141,861
Fifth Kentucky	230,670	Twelfth Pennsylvania	537,611
Sixth Kentucky	129,100	Twenty-third Pennsylvania	902,044
Seventh Kentucky		South Carolina	8,400
Eighth Kentucky	9,430	Second Tennessee	37,740
Louisiana	249,250	Fifth Tennessee	73,850
Maryland	916,130	Third Texas	206,692
Massachusetts	1,670,556	Fourth Texas	58,876
First Michigan	601,781	Second Virginia	48,660
Fourth Michigan	73,403	Sixth Virginia	53,594
Minnesota	492,814	West Virginia	123,125
First Missouri	2,052,521	First Wisconsin	2,351,256
Sixth Missouri	193,956	Second Wisconsin	310,783
Montana	132,610		
Nebraska	173,498	Total	34,423,094
New Hampshire	285,554		

PRODUCTION OF FERMENTED LIQUORS IN THE SEVERAL STATES AND TERRITORIES OF THE UNITED STATES FOR THE FISCAL YEAR ENDED JUNE 30, 1897.

States and Territories.	Barrels.	States and Territories.	Barrels.
Alabama	36,366	Montana	132,610
Arkansas		Nebraska	173,498
California	756,708	New Hampshire	285,554
Colorado	208,858	New Jersey	2,001,029
Connecticut	571,306	New Mexico	3,891
Florida	2,480	New York	9,490,132
Georgia	109,300	North Carolina	
Illinois	3,244,896	Ohio	2,631,669
Indiana	634,178	Oregon	188,274
Iowa	142,153	Pennsylvania	3,902,280
Kansas	6,255	South Carolina	8,400
Kentucky	378,290	Tennessee	111,590
Louisiana	249,250	Texas	265,568
Maryland	916,130	Virginia	102,254
Massachusetts	1,670,556	West Virginia	123,125
Michigan	675,184	Wisconsin	2,662,019
Minnesota	492,814		
Missouri	2,246,477	Total	34,423,094

GENERAL BONDED WAREHOUSES.

In the annual report for the preceding fiscal year objection was made by my predecessor in office to the use of this class of warehouses for temporary occupancy by certain kinds of distilled spirits for which the warehouses served merely as distributing agencies, and not as a convenient place for permanent storage while the spirits aged and ripened.

Recommendation was therefore made that the statute in this regard be so amended as to limit the privilege of storage in these warehouses to such spirits as may be approved by this office, and that a charge be made for the general bonded-warehouse stamps and rewarehousing stamps which are affixed to packages of spirits upon transfer from a distillery warehouse to a general bonded warehouse, or from one general bonded warehouse to another, such as would defray the expense to which the Government is put for the supervision and control of these warehouses.

Concurring in this view of the question, I have pursued the policy of restricting the number of these warehouses, and have discouraged the removal thereto of other spirits than those which properly seek storage there for long terms in the due course of preparation for use as beverages.

I am satisfied that the expense of the care and official supervision of these warehouses should not be borne by the Government, but should fall wholly upon the parties benefited by their maintenance. The reimbursement of this expense can most easily and conveniently be made by a proper charge for the stamps above mentioned, and I recommend that legislation be had for this purpose.

Should this recommendation be adopted, and such charge be levied by means of the stamp as would fully reimburse the expenses necessarily incurred by the Government, it would greatly lessen the objection to the use of the warehouses by any class of spirits, inasmuch as every package would contribute its share to the discharge of the cost which its presence in the warehouse occasions, and no distinction between different kinds of spirits, in respect to the occupancy of these warehouses, would seem to be required.

DIVISION OF ASSESSMENTS.

The following statements relative to assessments, to spirits deposited in and withdrawn from distillery warehouses, general bonded warehouses and special bonded warehouses, the number and location of each of the special and general bonded warehouses, and the names of the proprietors thereof; to the stock of spirits in the United States October 1, 1897; to the exportation of spirits, fermented liquors, tobacco, snuff, cigars and cigarettes, and playing cards in bond; to the exportation of tobacco, cigars, fermented liquors, and stills, with benefit of drawback; to the use of grape brandy, tax free, in fortifying wines, are prepared from reports in the division of assessments.

The statements relative to assessments are to be found on this page and the page following; statements relative to operations in distillery warehouses commence on page 96 (see also special index on pages 94 and 95); to operations in general bonded warehouses, on page 156, and in special bonded warehouses on page 176; to exportations in bond free of tax from special bonded warehouses, on page 180; as to tobacco, snuff, cigars, and cigarettes, on page 186; as to playing cards, on page 187; to exportations with benefit of drawback, on page 187, and to the use of brandy in fortifying wines, on page 185.

ASSESSMENTS.

1. BY STATES AND TERRITORIES, 1897.

The following statement shows the amount of assessments in each of the several States and Territories of the United States, except where two or more are comprised in one district, during the fiscal year ended June 30, 1897:

States and Territories.	Amount.	States and Territories.	Amount.
Alabama.....	\$6,661.56	Montana, Idaho, and Utah.....	\$4,265.77
Arkansas.....	10,119.33	Nebraska, North and South Dakota..	4,853.99
California and Nevada.....	23,583.52	New Hampshire, Maine, and Ver-	
Colorado and Wyoming.....	2,657.63	mont.....	4,821.81
Connecticut and Rhode Island.....	3,224.03	New Jersey.....	18,510.92
Florida.....	1,906.33	New Mexico and Arizona.....	2,148.72
Georgia.....	12,688.95	New York.....	60,713.30
Illinois.....	27,296.97	North Carolina.....	299,797.83
Indiana.....	5,680.51	Ohio.....	7,397.04
Iowa.....	8,981.28	Oregon, Washington, and Alaska..	4,523.69
Kansas, Indian Territory, and Okla-		Pennsylvania.....	63,157.91
homa.....	4,236.63	South Carolina.....	6,700.01
Kentucky.....	79,586.02	Tennessee.....	47,010.67
Louisiana and Mississippi.....	9,078.41	Texas.....	6,808.80
Maryland, Delaware, and District of		Virginia.....	95,245.49
Columbia.....	5,922.12	West Virginia.....	4,505.86
Massachusetts.....	8,445.89	Wisconsin.....	9,143.32
Michigan.....	4,899.79		
Minnesota.....	9,048.58	Total.....	878,855.37
Missouri.....	15,232.69		

2. BY ARTICLES AND OCCUPATIONS, 1896 AND 1897.

The following table shows the assessments made by the Commissioner of Internal Revenue during the fiscal years ended June 30, 1896, and June 30, 1897, respectively, and the increase or decrease on each article or occupation:

Description of tax by article or occupation.	Assessed during fiscal year ended—		Fiscal year ended June 30, 1896.	
	June 30, 1896.	June 30, 1897.	Increase over 1896.	Decrease from 1896.
Tax on deficiencies in production of distilled spirits.....	\$75,091.39	\$59,321.97	.....	\$15,769.42
Tax on excess of materials used in the production of distilled spirits.....	5,363.50	4,309.56	.....	1,053.94
Tax on circulation of banks and others.....	1,888.08	.....	.....	1,888.08
Tax on distilled spirits fraudulently removed or seized; also taxes overdue.....	2,163,282.50	500,561.61	.....	1,662,720.89
Tax on fermented liquors removed from brewery unstamped.....	19,120.43	14,215.79	.....	4,904.64
Tax on tobacco, snuff, and cigars removed from factory unstamped.....	9,620.37	9,043.79	.....	576.58
Tax on oleomargarine sold without payment of tax.....	835.26	30.90	.....	804.36
Assessed penalties.....	94,464.29	91,204.77	.....	3,259.52
Tax on filled cheese.....	.....	25.05	\$25.05	.....
Tax on playing cards.....	2,687.02	.44	.....	2,686.58
Unassessed and unassessable penalties, interest, deficiencies in bonded accounts which have been collected, taxes previously abated, conscience money; also fines, penalties, and forfeitures, and costs paid to collectors by order of court or by order of Secretary, and unassessable taxes recovered; also amount of penalties and interest received for validating unstamped instruments (Form 58).....	183,861.59	133,993.19	.....	49,868.40
Special taxes (licenses).....	65,928.40	66,148.30	219.90	.....
Total	2,622,142.83	878,855.37	244.95	1,743,532.41

Taxes on deficiencies in the production of distilled spirits and on excess of materials used by distillers abated before assessment during the fiscal year ended June 30, 1897, are as follows:

Ninety-one claims received from grain distillers, amount of tax abated—	
On excess of material used.....	\$5,358.48
On deficiencies in production of distilled spirits.....	36,066.25
Total.....	41,424.73
Claims received from fruit distillers, amount of tax abated—	
On deficiencies in production of distilled spirits.....	521.55
Total grain and fruit.....	41,946.28

STATEMENT AS TO STAMP TAXES ASSESSED.

All taxes payable by stamps not paid at the time and in the manner required by law have been assessed and accounted for separately from those not payable by stamps. The amount of stamp taxes so assessed and accounted for is as follows:

Balance as per last report.....	\$144,652.68
Amount assessed, including stamp-tax spirits, special taxes, oleomargarine, and playing cards, during year ended June 30, 1897.....	270,045.49
Total.....	414,698.17
Amount collected during year.....	250,689.66
Amount abated during year.....	64,656.60
Balance on hand June 30, 1897.....	99,351.91
Total.....	414,698.17

DETAILS OF OPERATIONS IN DISTILLERY, GENERAL AND SPECIAL
BONDED WAREHOUSES, ETC.

The following tables furnish detailed statements, in taxable gallons, as to operations in distillery, general and special bonded warehouses during the year and the months of July, August, and September, 1897, also as to spirits in the hands of wholesale liquor dealers and rectifiers, etc., viz:

A.—DISTILLERY WAREHOUSES.

- I. Spirits in warehouses July 1, 1896:
 1. By districts and months of production, pages 98 to 107, inclusive.
 2. By districts and kinds known to the trade, pages 96 and 97.

NOTE.—For statement of spirits in warehouses at commencement of previous fiscal years, see pages 155 and 174.
- II. Spirits produced and deposited in distillery warehouses:
 1. By kinds known to the trade during the fiscal year 1896, and by districts and kinds during the fiscal year 1897, pages 108 and 109.
 2. In aggregate during the years 1893, 1894, 1895, 1896, and 1897, page 174.
 3. By kinds, including fruit brandy, in aggregate during past twenty years, page 111.
- III. Spirits withdrawn from warehouses:
 1. Tax-paid by different kinds, fiscal year 1896, and by districts and kinds during fiscal year 1897, pages 112 and 113.
 2. Tax-paid in aggregate, 1893, 1894, 1895, 1896, and 1897, page 174.
 3. For export by districts and kinds during fiscal year 1896, page 125.
 4. For export by districts and kinds during fiscal year 1897, page 126.
 5. For export by domestic and foreign ports and kinds in 1896, pages 128 to 131.
 6. For export by domestic and foreign ports and kinds in 1897, pages 131 to 135.
 7. For export in aggregate by years during the past twenty-five years, page 136.
 8. For scientific purposes and use of the United States by kinds in 1896 and by districts and kinds in 1897, page 136.
 9. For manufacturing warehouses by districts and kinds, year 1897, and in aggregate for 1896, page 137.
 10. Lost by leakage in 1880, 1881, 1882, 1883, 1884, 1885, 1886, 1887, 1888, 1889, 1890, 1891, 1892, 1893, 1894, 1895, and 1896, also by districts and kinds in 1897, pages 122, 123, and 124.
 11. Loss by casualty, etc., in 1896, also by districts and kinds in 1897, also by calendar years, 1872 to 1896, inclusive, pages 138 and 139.
 12. Losses and withdrawals not tax-paid or for export, 1893, 1894, 1895, 1896, and 1897, page 174.
- IV. Spirits in warehouse June 30, 1897:
 1. By districts and months of production, pages 143 to 154, inclusive.
 2. By districts and kinds known to the trade, pages 141 and 142.
- V. Summary of operations at distillery warehouses and general bonded warehouses for the fiscal year 1897, page 175. See also pages 155 and 173.

NOTE.—For statement as to balances in warehouses at close of each of past twenty-nine fiscal years, see page 194.
- VI. Operations at distillery warehouses during July, August, and September, 1896 and 1897:
 1. Spirits produced in July, August, and September, 1895 and 1896, by months, and in same months in 1897, by months and States, page 190.
 2. Spirits withdrawn tax-paid in July, August, and September, 1895 and 1896, by months, and in same months in 1897, by months and States, page 190.
 3. Spirits withdrawn for export in July, August, and September, 1897, page 191.
 4. Spirits withdrawn for export in July, August, and September, 1890, 1891, 1892, 1893, 1894, 1895, 1896, and 1897, page 191.
 5. Spirits in warehouse October 1, 1891, 1892, 1893, 1894, 1895, 1896, and 1897, page 195.
- VII. Spirits in hands of wholesale liquor dealers and rectifiers:
 1. Quantity in aggregate, by districts, held October 1, 1896, page 192.
 2. Quantity, by districts and kinds, held October 1, 1897, pages 192 and 193.
- VIII. Quantity of spirits in the United States October 1, 1897, page 195.

B.—GENERAL BONDED WAREHOUSES.

- I. Spirits in general bonded warehouses July 1, 1896:
 1. By districts and kinds known to the trade, page 156.
 2. By districts and months of production, page 157 to 163.

- II. Spirits deposited in general bonded warehouses:
 - 1. By kinds known to the trade during fiscal year 1896, page 164.
 - 2. By districts and kinds known to the trade during fiscal year 1897, page 164.
- III. Spirits withdrawn from general bonded warehouses:
 - 1. Tax-paid by kinds during the fiscal year 1896 and by districts and kinds during the fiscal year 1897, page 165.
 - 2. For scientific purposes during fiscal year 1897, page 165.
 - 3. For export by kinds during fiscal year 1896 and by districts and kinds during fiscal year 1897, page 165.
 - 4. For export by domestic and foreign ports in fiscal year 1897, page 166.
 - 5. Lost by leakage by kinds in 1896 and by districts and kinds for fiscal year 1897, page 165.
 - 6. Lost by casualty during the fiscal year 1897, page 167.
- IV. Spirits in warehouses June 30, 1897:
 - 1. By kinds in 1896 and by districts and kinds in 1897, page 167.
 - 2. By warehouses in the United States, page 167.
 - 3. By districts and months of production, pages 168 to 172.
- V. Operations at distillery and general bonded warehouses during the year, page 175.

C.—SPECIAL BONDED WAREHOUSES.

- I. Spirits in warehouses July 1, 1896, by districts and kinds, page 176.
- II. Spirits produced and deposited in special bonded warehouses during the year 1897, pages 176 to 178.
- III. Spirits withdrawn from special bonded warehouses during 1897:
 - 1. Tax-paid by districts and kinds, page 179.
 - 2. For export by districts and kinds during the year 1897, page 180.
 - 3. For export by foreign and domestic ports during the year 1897, page 180.
 - 4. For scientific purposes during the year 1897, page 184.
 - 5. For deposit in other special bonded warehouses during the year 1897, page 181.
 - 6. For the fortification of sweet wines during the year 1897, page 184.
 - 7. For transfer to manufacturing warehouses during the year 1897, page 184.
- IV. Remaining in special bonded warehouses:
 - 1. By districts and kinds on June 30, 1897, page 182.
 - 2. By special bonded warehouses, pages 183 and 184.
- V. Summary of operations at special bonded warehouses during fiscal year 1897, page 182.

DIFFERENT KINDS OF SPIRITS IN DISTILLERY WAREHOUSES JULY 1, 1896.

QUANTITY, IN TAXABLE GALLONS, OF SPIRITS, AS KNOWN TO THE TRADE, REMAINING IN DISTILLERY WAREHOUSES JULY 1, 1896.

District.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	High wines.	Pure, neutral, or cologne spirits.	Miscella- neous.	Aggregate.	Specific kinds of spirits reported in miscellaneous column.
Alabama.....	.....	.....	.....	.....	.....	.....	.....	23, 010.6	23, 010.6	Corn whisky.
Arkansas.....	5, 496.1	452.4	.....	.....	.....	.....	.....	97, 943.4	103, 891.9	Do.
First California.....	704.1	6, 584.4	7, 120.9	.....	700.9	.....	5, 943.7	26, 888.3	47, 942.3	Spirits.
Fourth California.....	.....	.....	.....	.....	.....	.....	.....	2, 436.5	2, 436.5	Malt whisky.
Colorado.....	.....	382.3	.....	.....	.....	.....	.....	431.8	814.1	Corn whisky.
Connecticut.....	.....	.....	.....	.....	77, 584.3	.....	.....	.....	77, 584.3	Do.
Georgia.....	.....	615.8	.....	.....	.....	.....	.....	84, 733.6	85, 349.4	Do.
First Illinois.....	1, 337.9	52, 756.8	2, 594	.....	55, 043.4	.....	.....	878, 471.7	990, 203.8	Whisky and spirits.
Fifth Illinois.....	.....	442, 775.1	1, 073, 142.5	.....	16, 617.8	.....	7, 927, 510.9	961, 146.1	10, 421, 192.4	Whisky.
Eighth Illinois.....	919.4	11, 935.4	49, 920.1	.....	1, 192.6	388.7	697, 384.6	482, 564.8	1, 154, 305.6	Spirits, corn in excess.
Thirteenth Illinois.....	34, 186.6	1, 449.1	3, 430.4	.....	.....	.....	3, 985.9	5, 634.3	48, 686.3	Whisky.
Sixth Indiana.....	167, 420.1	92, 159.9	601.8	.....	4, 113.3	2, 033.9	6, 531.7	1, 679, 797.2	1, 952, 657.9	Whisky, malt and potato.
Seventh Indiana.....	22, 427.1	1, 486.6	42, 918.5	.....	.....	.....	.....	121, 415	188, 247.2	Whisky and spirits.
Kansas.....	358.9	.....	.....	.....	.....	.....	.....	102.5	461.4	Wheat whisky.
Second Kentucky.....	6, 695, 026.7	52, 471.5	3, 790.6	.....	5, 782	.....	71, 381	.....	6, 828, 451.8	Malt.
Fifth Kentucky.....	35, 403, 289.8	3, 058, 721.6	.....	.....	.....	.....	.....	87, 973.1	38, 549, 984.5	Whisky.
Sixth Kentucky.....	7, 005, 353.9	2, 018, 056.8	7, 270	85, 827.6	24, 313.9	.....	2, 483.3	3, 146, 039	12, 289, 344.5	Malt and wheat whisky.
Seventh Kentucky.....	12, 656, 336.7	1, 810, 122.2	2, 189.8	.....	.....	.....	.....	29, 457.9	14, 498, 106.6	Do.
Eighth Kentucky.....	14, 830, 064.5	847, 182.5	.....	.....	.....	.....	.....	4, 391.9	15, 681, 638.9	Whisky.
Louisiana.....	.....	.....	14, 698	.....	2, 045.8	.....	75, 800.3	4, 050.9	96, 595	Corn whisky.
Maryland.....	.....	9, 372, 911.5	7, 638.4	.....	1, 541.1	.....	118, 358.7	64, 805.3	9, 565, 255	Whisky and spirits.
Third Massachusetts.....	.....	.....	.....	794, 838.6	43, 902.2	.....	.....	.....	838, 740.8	Whisky and white corn whisky.
Minnesota.....	19, 875.3	9, 784.4	195, 632.9	.....	.....	.....	.....	377, 248.4	602, 541	Do.
First Missouri.....	255, 473.6	35, 795.5	24, 243.9	.....	.....	.....	187, 206.5	29, 122.2	531, 841.7	Whisky.
Sixth Missouri.....	251, 941.8	11, 992.4	.....	.....	.....	.....	.....	.....	263, 934.2	Do.
Nebraska.....	23, 777.5	24, 011.4	21, 180.2	.....	.....	.....	30, 615.3	12, 088.3	111, 672.7	Malt whisky.
New Hampshire.....	.....	.....	.....	34, 375.5	.....	.....	.....	.....	34, 375.5	Corn whisky.
Fifth New Jersey.....	.....	574, 744.4	3, 559.5	.....	1, 887.4	.....	1, 851.6	.....	582, 042.9	Do.
New Mexico.....	1, 469.5	.....	.....	.....	.....	.....	.....	.....	1, 469.5	Whisky, corn and malt, and spirits.
First New York.....	.....	.....	19, 361.7	1, 994.2	9, 998.9	.....	25, 250.7	13, 702.1	70, 307.6	Do.
Fourteenth New York.....	.....	254.3	.....	.....	.....	.....	.....	.....	254.3	Malt whisky.
Twenty-eighth New York.....	77, 448.7	104, 518.7	788.3	.....	31, 781.4	.....	3, 916.5	6, 024.6	224, 478.2	Corn whisky.
Fourth North Carolina.....	.....	456.2	.....	.....	.....	.....	.....	42, 143.8	42, 600	Do.
Fifth North Carolina.....	.....	342.7	.....	.....	.....	.....	.....	119, 772.2	120, 114.9	Whisky, corn and malt, and spirits.
First Ohio.....	986, 503.8	1, 587, 848.3	9, 391.1	.....	2, 823.8	.....	.....	1, 213, 737.9	3, 800, 304.9	Do.
Tenth Ohio.....	147, 462.9	26, 674.3	.....	.....	.....	.....	.....	.....	174, 137.2	Whisky, corn, and malt wheat.
Eleventh Ohio.....	55, 845	41, 471.6	7, 097.1	.....	3, 092.5	.....	42, 275.8	121, 099.3	270, 881.3	Whisky, malt and wheat.
Eighteenth Ohio.....	8, 862.9	141, 560.8	.....	.....	.....	.....	.....	6, 078	156, 501.7	Do.

Oregon	26, 670. 5	2, 488. 4	502. 4	.....	.....	.....	888	3, 615. 7	34, 165	Wheat whisky.
First Pennsylvania.....	139. 5	2, 488, 349. 3	.....	.....	.....	.....	.....	21, 822. 7	2, 510, 311. 5	Wheat whisky and rye malt.
Ninth Pennsylvania.....	.....	1, 422, 308. 9	.....	571. 4	.....	.....	.....	3, 422. 7	1, 426, 303	Wheat whisky and malt whisky.
Twelfth Pennsylvania.....	.....	157, 311. 2	.....	.....	.....	.....	.....	11, 341. 9	168, 653. 1	Wheat whisky.
Twenty-third Pennsylvania.....	.....	21, 183, 967. 8	12, 207. 6	938. 4	.....	.....	.....	218, 829. 9	21, 415, 943. 7	Whisky, wheat and malt.
South Carolina.....	.....	.....	.....	.....	.....	.....	.....	9, 577. 2	9, 577. 2	Corn whisky.
Second Tennessee.....	.....	.....	.....	.....	.....	.....	.....	27, 143. 6	27, 143. 6	Do.
Fifth Tennessee.....	819. 5	11, 877. 9	.....	.....	.....	.....	.....	1, 272, 304. 9	1, 285, 002. 3	Do.
Fourth Texas.....	.....	1, 786. 8	.....	.....	.....	.....	.....	27, 185. 1	28, 971. 9	Do.
Second Virginia.....	.....	779. 5	.....	.....	.....	.....	.....	1, 093. 6	1, 873. 1	Do.
Sixth Virginia.....	.....	286, 283. 8	.....	617. 6	.....	.....	.....	23, 973. 5	310, 874. 9	Corn and wheat whisky.
West Virginia.....	19, 452	1, 034, 132. 1	.....	.....	.....	.....	.....	32, 384. 5	1, 085, 968. 6	Rye malt.
First Wisconsin.....	243, 326	157, 340. 4	45, 292. 8	22, 397. 2	97. 6	.....	2, 956. 2	118, 564. 6	589, 974. 8	Whisky.
Total	78, 941, 990. 3	47, 076, 145	1, 554, 572. 5	306, 945. 9	2, 520. 2	9, 114, 340. 7	11, 413, 570. 6	149, 327, 121. 1		
Remaining in warehouse July 1, 1895.	74, 711, 122. 7	43, 642, 720. 3	1, 846, 568	299, 632. 4	34, 822. 3	4, 560, 827. 1	10, 466, 304. 5	136, 402, 552. 1		

PRODUCTS, BY MONTHS, OF SPIRITS IN WAREHOUSE JULY 1, 1896—Cont'd.
IN DISTILLERY WAREHOUSES—Continued.

[Quantities in taxable gallons.]

District.	Feb., 1892.	Mar., 1892.	Apr., 1892.	May, 1892.	June, 1892.	July, 1892.
Alabama				136.1	44.4	
Arkansas		141.8				
First California						
Fourth California		152.6	1,403.6	93.4		
Colorado						
Connecticut						
Georgia	573.4	285.4	472.6	661.8	371	375.3
First Illinois	598.1	1,790.6		6,128.7	249.6	
Fifth Illinois	8,143.3					1,642.3
Eighth Illinois				790.9	651.8	
Thirteenth Illinois						
Sixth Indiana	1,067.6	1,962.6	16,234.5	29,060.9	63,542.5	5,969.9
Seventh Indiana			92.8	89.7	44.4	
Kansas						
Second Kentucky	254,830.1	266,908	233,784.2	221,506.2	61,573.4	4,353.3
Fifth Kentucky	646,035.8	921,792.5	983,363.5	1,120,700.6	525,754.7	179,497.1
Sixth Kentucky	116,381.2	183,319.3	199,880.2	250,913.3	152,867.8	3,948.9
Seventh Kentucky	417,351.2	570,458.3	633,464.2	529,911.2	395,924.5	55,061.4
Eighth Kentucky	509,494.2	673,350.6	643,196.8	630,360.2	342,829.8	40,804.2
Louisiana						
Maryland	99,103.1	100,118.2	133,540.1	157,755.7	115,651.6	16,645.5
Third Massachusetts	411.6	1,004	4,708.4	1,116.6	4,382.2	4,327
Minnesota						
First Missouri			329.5	888	144.7	
Sixth Missouri	87.3	93.8	5,057.7	6,059.8	1,407	1,523.3
Nebraska	1,528.2	5,153.9	9,528			
New Hampshire				770.3		
Fifth New Jersey	3,301.8	4,184.8	9,614.8	344.4	4,710.3	9,814.7
New Mexico						
First New York						
Fourteenth New York						
Twenty-eighth New York	852.6	457	3,027.2	1,365.8	7,279	1,451.2
Fourth North Carolina		47			52.6	
Fifth North Carolina		46		137.1	180.7	90.5
First Ohio	27,909.8	40,401.2	34,714.9	35,207.8	19,430.4	18,053.3
Tenth Ohio						
Eleventh Ohio			242.5	148.1	11,499.4	
Eighteenth Ohio	92	1,048.6		105.2	597.3	3,408.5
Oregon		3,540.6	5,079.7	715.5	595.1	431.1
First Pennsylvania	13,745.4	41,836.6	37,794.9	43,385.8	24,957.4	22,715.3
Ninth Pennsylvania	4,457.2	5,275.4	5,536.6	5,798.4	873.1	1,870.3
Twelfth Pennsylvania	604.6			138.1	943.3	46.3
Twenty-third Pennsylvania	221,930.2	331,849.1	380,014.8	406,741.8	276,817.2	165,781.8
South Carolina	88	50	96	36		
Second Tennessee	48					
Fifth Tennessee	10,789.9	35,541.6	21,724.1	32,473.6	12,782	2,069.1
Fourth Texas						
Second Virginia						
Sixth Virginia	426	724.5	899.5	1,219.7	379.1	386.3
West Virginia	14,862.1	16,193.6	11,635.7	14,771.6	26,091.2	
First Wisconsin		641.7		231.2		
Total by months	2,354,712.7	3,208,369.3	3,375,436.8	3,499,763.5	2,052,627.5	540,266.6

RECAPITULATION BY STATES AND GROUPS OF STATES.

Alabama, Arkansas, California, Colorado, Connecticut, and Georgia	573.4	579.8	1,876.2	891.3	415.4	375.3
Illinois	8,741.4	1,790.6		6,919.6	901.4	1,642.3
Indiana and Kansas	1,067.6	1,962.6	16,327.3	29,150.6	63,586.9	5,969.9
Kentucky	1,914,092.5	2,615,828.7	2,693,688.9	2,753,391.5	1,478,950.2	283,664.9
Louisiana, Maryland, Massachusetts, and Minnesota	99,514.7	101,122.2	138,248.5	158,872.3	120,033.8	20,972.5
Missouri	87.3	93.8	5,387.2	6,947.8	1,551.7	1,523.3
Nebraska, New Hampshire, New Jersey, and New Mexico	4,830	9,338.7	19,142.8	1,114.7	4,710.3	9,814.7
New York	852.6	457	3,027.2	1,365.8	7,279	1,451.2
North Carolina		93		137.1	233.3	90.5
Ohio and Oregon	28,001.8	44,990.4	40,037.1	36,176.6	32,122.2	21,892.9
Pennsylvania	240,737.4	378,961.1	423,346.3	456,064.1	303,591	190,413.7
South Carolina and Tennessee	10,925.9	35,591.6	21,820.1	32,509.6	12,782	2,069.1
Texas, Virginia, West Virginia, and Wisconsin	15,288.1	17,559.8	12,535.2	16,222.5	26,470.3	386.3
Total by months	2,354,712.7	3,208,369.3	3,375,436.8	3,499,763.5	2,052,627.5	540,266.6

PRODUCTS, BY MONTHS, OF SPIRITS IN WAREHOUSE JULY 1, 1896—Cont'd.

IN DISTILLERY WAREHOUSES—Continued.

[Quantities in taxable gallons.]

District.	Aug., 1892.	Sept., 1892.	Oct., 1892.	Nov., 1892.	Dec., 1892.	Jan., 1893.
Alabama.....						45.4
Arkansas.....						106.5
First California.....						
Fourth California.....						
Colorado.....						
Connecticut.....						
Georgia.....	373.2	282.1	317.4	182.7	538.4	137.4
First Illinois.....				5,502.6	33,443.2	6,862.4
Fifth Illinois.....			216.3	21,692.8	36,280.7	51,970.7
Eighth Illinois.....						3,075.6
Thirteenth Illinois.....						
Sixth Indiana.....	2,738.3	2,913.1	15,075.6	17,327.5	29,612.5	29,259.6
Seventh Indiana.....						
Kansas.....						
Second Kentucky.....	37.1	431.5	11,228.9	41,362.6	89,501.8	233,637.8
Fifth Kentucky.....	57,809.4	22,356.8	140,517.2	382,582.6	949,765.5	1,158,856.7
Sixth Kentucky.....			29,181.2	145,328.3	250,414	325,290.8
Seventh Kentucky.....	33,753.1		29,595.2	147,944.2	503,971.1	805,097.8
Eighth Kentucky.....	15,879.9	12,071.5	55,252.4	305,155.6	648,600.4	857,877.9
Louisiana.....						
Maryland.....	94.9	43,055.1	150,352.2	226,110.5	265,923.9	289,062.9
Third Massachusetts.....	727.3	4,539.1	8,453.9	5,205.1	16,591.7	6,211.9
Minnesota.....						
First Missouri.....			1,163.1	21,018.9		
Sixth Missouri.....					1,385.4	2,070.8
Nebraska.....						
New Hampshire.....				1,653.9	551	
Fifth New Jersey.....	5,189.7	5,073.8		1,075.3	128.3	2,976.3
New Mexico.....						
First New York.....			183.8		1,766.3	
Fourteenth New York.....						
Twenty-eighth New York.....	219.6	447.3	2,200.6	4,003.9	1,415.6	357.2
Fourth North Carolina.....				54.5		168.9
Fifth North Carolina.....	99.1	91.9	188.6	92.3	139.6	191.4
First Ohio.....	4,034.6	12,278.2	17,702.4	97,675.7	61,731.5	54,357
Tenth Ohio.....						
Eleventh Ohio.....	45.5	275.3	441.1	953	628.7	1,911.2
Eighteenth Ohio.....	1,122.4	185.1	1,147.5	532.2	1,252.7	2,426.9
Oregon.....	142.9	94.3		763.3	1,380.1	4,782.9
First Pennsylvania.....	24,613.8	31,415.4	32,691.5	37,937.3	48,816.7	50,509.8
Ninth Pennsylvania.....		2,492.2	3,497.8	7,254	9,377.2	17,672.7
Twelfth Pennsylvania.....	1,298.6	1,327.8	178.8	1,936.1	1,597.1	963.2
Twenty-third Pennsylvania.....	52,539	308,391.4	480,404.6	601,442	709,837.3	670,024
South Carolina.....						
Second Tennessee.....						95.2
Fifth Tennessee.....		51	2,282.1	15,709.1	32,629.6	6,572.4
Fourth Texas.....					84.1	
Second Virginia.....						
Sixth Virginia.....	45.8	531.5	1,563.5	4,138.7	5,865.2	6,394.4
West Virginia.....		25,499.6	38,745.7	35,436.5	38,962.2	44,992.6
First Wisconsin.....		141.5	89.9		213.4	645.8
Total by months.....	200,764.2	473,945.5	1,022,671.3	2,130,071.2	3,742,405.2	4,634,606.1

RECAPITULATION BY STATES AND GROUPS OF STATES.

Alabama, Arkansas, California, Colorado, Connecticut, and Georgia.....	373.2	282.1	317.4	182.7	538.4	289.3
Illinois.....			216.3	27,195.4	69,723.9	61,908.7
Indiana and Kansas.....	2,738.3	2,913.1	15,075.6	17,327.5	29,612.5	29,259.6
Kentucky.....	107,479.5	34,859.8	265,774.9	1,022,373.3	2,442,252.8	3,380,761
Louisiana, Maryland, Massachusetts, and Minnesota.....	822.2	47,594.2	158,806.1	231,315.6	282,515.6	295,274.8
Missouri.....			1,163.1	21,018.9	1,385.4	2,070.8
Nebraska, New Hampshire, New Jersey, and New Mexico.....	5,189.7	5,073.8		2,729.2	679.3	2,976.3
New York.....	219.6	447.3	2,384.4	4,003.9	3,181.9	357.2
North Carolina.....	99.1	91.9	188.6	146.8	139.6	360.3
Ohio and Oregon.....	5,345.4	12,832.9	19,291	99,924.2	64,993	63,478
Pennsylvania.....	78,451.4	343,626.8	516,772.7	648,569.4	769,628.3	739,169.7
South Carolina and Tennessee.....		51	2,282.1	15,709.1	32,629.6	6,667.6
Texas, Virginia, West Virginia, and Wisconsin.....	45.8	26,172.6	40,399.1	39,575.2	45,124.9	52,032.8
Total by months.....	200,764.2	473,945.5	1,022,671.3	2,130,071.2	3,742,405.2	4,634,606.1

PRODUCTS, BY MONTHS, OF SPIRITS IN WAREHOUSE JULY 1, 1896—Cont'd.

IN DISTILLERY WAREHOUSES—Continued.

[Quantities in taxable gallons.]

District.	Feb., 1893.	Mar., 1893.	Apr., 1893.	May, 1893.	June, 1893.	July, 1893.
Alabama.....						
Arkansas.....	45.3		594.9	185.8	1,411.4	1,241.4
First California.....						
Fourth California.....						
Colorado.....						
Connecticut.....		88.8				
Georgia.....	327.5	676.5	471.5	554.2	515.9	274
First Illinois.....	2,959.8	7,140	6,499.2	2,356.8		
Fifth Illinois.....	32,065.9	35,245.9	4,899.4	1,949.9	88.7	
Eighth Illinois.....	3,141.1	3,686	3,557.4	2,019.2		
Thirteenth Illinois.....	2,657.3			5,520.9		
Sixth Indiana.....	13,442.6	15,355.6	11,881	27,920.3	17,050.7	3,156.9
Seventh Indiana.....		225.4	135.2	224.4		
Kansas.....						
Second Kentucky.....	290,737.6	384,959.4	398,746.1	362,448.3	58,899.9	5,017.7
Fifth Kentucky.....	1,331,934.2	1,799,979.4	1,727,681.5	1,913,731.3	618,729.3	41,691
Sixth Kentucky.....	410,201.4	451,061.8	467,026.3	535,714.6	289,832.9	
Seventh Kentucky.....	815,492.6	890,564.3	849,285	750,665.1	165,576.4	28,303.1
Eighth Kentucky.....	892,123.8	979,467.4	894,176.5	773,605.9	246,779.1	6,370.2
Louisiana.....						
Maryland.....	288,202.5	319,703.9	301,814.2	316,611.6	153,365.5	4,476.9
Third Massachusetts.....	6,231.8	3,590.4	3,895.3	185.5	138.8	1,356.8
Minnesota.....						
First Missouri.....	136.5	606.1	2,002.6	3,389.9	3,685.8	1,764.2
Sixth Missouri.....	4,576.2	3,246.6	8,193.4	19,429.2	8,723.8	
Nebraska.....						
New Hampshire.....	989.1	544.2	458.3	677.1	1,704.6	
Fifth New Jersey.....	6,049.7	12,596.3	8,534	4,769.7	1,702.7	5,065
New Mexico.....						
First New York.....						
Fourteenth New York.....						
Twenty-eighth New York.....		133.1	1,314	3,057.3		821.8
Fourth North Carolina.....	88.8			44.3	110.7	180.9
Fifth North Carolina.....	484.2	443.4	657	457.9	387.2	312.9
First Ohio.....	64,005.2	85,545.7	95,320.7	105,666.1	39,161.1	
Tenth Ohio.....						
Eleventh Ohio.....	3,175.8	1,480.9	162.2	3,580.5	2,978.7	143.6
Eighteenth Ohio.....	3,356.3	1,154.1	1,635.9	3,837.3	2,654.6	171.8
Oregon.....	5,083.5	1,816				
First Pennsylvania.....	53,047.5	49,493.5	53,006	53,675.4	51,131	45,674.9
Ninth Pennsylvania.....	37,502	53,492.5	38,747.4	36,077.7	15,190.8	6,863.9
Twelfth Pennsylvania.....	1,533.2	919.4	763	1,559.9	2,128.2	1,983.5
Twenty-third Pennsylvania.....	641,583.1	769,030.9	727,830.7	718,641.2	489,824.7	147,014.7
South Carolina.....	718.4		142.5	230.5	199.2	
Second Tennessee.....	34.5	46.6	325	44.6		
Fifth Tennessee.....	10,636.1	26,805.2	47,303.1	47,223.8	5,920.8	4,580.1
Fourth Texas.....	93.8	236.8	317.5	246.4		
Second Virginia.....						
Sixth Virginia.....	6,709.4	18,916.5	21,873.7	17,833.5	921.9	640.8
West Virginia.....	47,458.9	55,440	48,773.4	39,733.9	25,386.7	
First Wisconsin.....	1,715	4,860.2	4,848.7	3,831.5	4,029.9	
Total by months.....	4,978,540.6	5,978,552.8	5,732,872.6	5,757,701.5	2,208,231	307,106.1

RECAPITULATION BY STATES AND GROUPS OF STATES.

Alabama, Arkansas, California, Colorado, Connecticut, and Georgia.....	372.8	765.3	1,066.4	740	1,927.3	1,515.4
Illinois.....	40,824.1	46,071.9	14,956	11,846.8	88.7	
Indiana and Kansas.....	13,442.6	15,581	12,016.2	28,144.7	17,050.7	3,156.9
Kentucky.....	3,740,489.6	4,506,032.3	4,336,915.4	4,336,165.2	1,379,817.6	81,382
Louisiana, Maryland, Massachusetts, and Minnesota.....	294,434.3	323,294.3	305,709.5	316,797.1	153,504.3	5,833.7
Missouri.....	4,712.7	3,852.7	10,196	22,819.1	12,409.6	1,764.2
Nebraska, New Hampshire, New Jersey, and New Mexico.....	7,038.8	13,140.5	8,992.3	5,446.8	3,407.3	5,065
New York.....		133.1	1,314	3,057.3		821.8
North Carolina.....	573	443.4	657	502.2	497.9	493.8
Ohio and Oregon.....	75,620.8	89,996.7	97,118.8	113,083.9	44,794.4	315.4
Pennsylvania.....	733,665.8	872,936.3	820,347.1	809,954.2	558,274.7	201,537
South Carolina and Tennessee.....	11,389	26,851.8	47,770.6	47,498.9	6,120	4,580.1
Texas, Virginia, West Virginia, and Wisconsin.....	55,977.1	79,453.5	75,813.3	61,645.3	30,338.5	640.8
Total by months.....	4,978,540.6	5,978,552.8	5,732,872.6	5,757,701.5	2,208,231	307,106.1

PRODUCTS, BY MONTHS, OF SPIRITS IN WAREHOUSE JULY 1, 1896—Cont'd.

IN DISTILLERY WAREHOUSES—Continued.

[Quantities in taxable gallons.]

District.	Aug., 1893.	Sept., 1893.	Oct., 1893.	Nov., 1893.	Dec., 1893.	Jan., 1894
Alabama						
Arkansas	183.7	660	551.5	784.5	1,724.4	2,164.1
First California						
Fourth California						
Colorado						
Connecticut						
Georgia	546.9	91.8		21.5		167.2
First Illinois				1,117.7	26,893	14,874.5
Fifth Illinois			978.5	44,107.9		
Eighth Illinois			47.5	45.8	48.3	
Thirteenth Illinois	1,147.3					
Sixth Indiana			23,337.5	18,490	1,532.7	229.4
Seventh Indiana			133.3			224.7
Kansas						
Second Kentucky	884	747.4	43.9	402.6	12,784.8	38,119.6
Fifth Kentucky	13,029.6			48,067.2	380,220.8	787,277.7
Sixth Kentucky		45.9		12,592.5	111,321.7	247,202.1
Seventh Kentucky	2,406.6		10,161.1	45,013.3	131,696.1	184,031.6
Eighth Kentucky		207.4	22.8	22,318.5	45,246.1	201,542.6
Louisiana						
Maryland	4,192.6	75,292.2	79,783	125,184.9	230,190.7	242,901
Third Massachusetts		4,752.6	358.1	1,039.9	4,854.6	1,641.3
Minnesota			798.3	6,579	10,002.3	6,152
First Missouri		244.3	637.9	1,407.2	2,974.6	2,257
Sixth Missouri		44.8	705	896	758.3	98.2
Nebraska						2,796.3
New Hampshire				1,597.1	455.4	269.2
Fifth New Jersey	13,196.4	5,210	3,981.5	5,768.8	5,932.4	8,577.3
New Mexico						
First New York						
Fourteenth New York						
Twenty-eighth New York					4,126.9	6,189.6
Fourth North Carolina		45.9		86.6	92	
Fifth North Carolina	315.5	246.6	273.8	273.4	355.1	235.6
First Ohio			5,658.6	20,968.3	28,951.1	22,737
Tenth Ohio						
Eleventh Ohio	40	306.7	628.7	2,048.6	2,166.8	2,504.3
Eighteenth Ohio	113	88.8	95.7	144.3	2,175.7	8,083
Oregon	434.9	508.6	861.5	610.4		
First Pennsylvania	42,851.7	42,074.1	46,535.6	52,923.2	64,255.9	44,188.1
Ninth Pennsylvania	2,826.8	2,468	4,301	7,354.8	14,284	18,508.7
Twelfth Pennsylvania	252.1	1,187.9	3,526.4	3,145.7	3,941.3	1,732.4
Twenty-third Pennsylvania	88,019	133,851.9	219,802.9	355,691.7	400,733.4	466,630.9
South Carolina				42	90	44.8
Second Tennessee	79.6		15.6	92.6	89.9	45.4
Fifth Tennessee	8,899.7	13,358.9	14,057.7	11,418.4	11,096.2	9,413.4
Fourth Texas			740.7	511.7	316	140
Second Virginia		140.6			89.3	91.4
Sixth Virginia	238.4	266.6	535	2,533.9	4,627.2	5,548.4
West Virginia		29,160.8	31,357.8	28,974.1	20,832.8	15,861.1
First Wisconsin	316.4	21	864.7	1,543.7	3,137.7	91.3
Total by months	179,974.2	311,022.8	450,795.6	823,797.8	1,527,997.5	2,342,571.2

RECAPITULATION BY STATES AND GROUPS OF STATES.

Alabama, Arkansas, California, Colorado, Connecticut, and Georgia	730.6	751.8	551.5	806	1,724.4	2,331.3
Illinois	1,147.3		1,026	45,271.4	26,941.3	14,874.5
Indiana and Kansas			23,470.8	18,490	1,532.7	454.1
Kentucky	16,320.2	1,000.7	10,227.8	128,394.1	681,269.5	1,458,173.6
Louisiana, Maryland, Massachusetts, and Minnesota	4,192.6	80,044.8	80,939.4	132,803.8	245,047.6	250,694.3
Missouri		289.1	1,342.9	2,303.2	3,732.9	2,355.2
Nebraska, New Hampshire, New Jersey, and New Mexico	13,196.4	5,210	3,981.5	7,365.9	6,387.8	11,642.8
New York					4,126.9	6,189.6
North Carolina	315.5	292.5	273.8	360	447.1	235.6
Ohio and Oregon	587.9	904.1	7,244.5	23,771.6	33,293.6	33,324.3
Pennsylvania	133,949.6	179,581.9	274,165.9	419,115.4	483,214.6	531,060.1
South Carolina and Tennessee	8,979.3	13,358.9	14,073.3	11,553	11,276.1	9,503.6
Texas, Virginia, West Virginia, and Wisconsin	554.8	29,589	33,498.2	33,563.4	29,003	21,732.2
Total by months	179,974.2	311,022.8	450,795.6	823,797.8	1,527,997.5	2,342,571.2

PRODUCTS, BY MONTHS, OF SPIRITS IN WAREHOUSE JULY 1, 1896—Cont'd.

IN DISTILLERY WAREHOUSES—Continued.

[Quantities in taxable gallons.]

District.	Feb., 1894.	Mar., 1894	Apr., 1894	May, 1894	June, 1894	July, 1894.
Alabama.....					34	
Arkansas.....	1, 231. 6	1, 585. 9	3, 005. 5	3, 429. 9	2, 928. 5	552. 4
First California.....						
Fourth California.....						
Colorado.....						
Connecticut.....						
Georgia.....	24. 6	315. 2	473. 4	1, 217. 2	128. 5	140. 6
First Illinois.....	44, 571. 4	25, 480. 3	3, 402. 9	18, 015. 9	16, 950. 5	
Fifth Illinois.....			1	44, 920. 7		3
Eighth Illinois.....	240. 4	144. 7			919. 4	
Thirteenth Illinois.....						
Sixth Indiana.....	23, 162. 9	24, 223	25, 104. 1	41, 907. 5	28, 021. 8	3, 570. 9
Seventh Indiana.....	454. 9	3, 954. 9	2, 783. 4	771. 8		
Kansas.....						
Second Kentucky.....	35, 899. 8	66, 055. 1	111, 092. 9	121, 222	13, 002. 8	484. 8
Fifth Kentucky.....	824, 070	1, 134, 272. 5	1, 397, 930. 8	1, 391, 543. 8	455, 042. 8	166, 552. 6
Sixth Kentucky.....	299, 810. 2	396, 741. 8	402, 597. 2	454, 312. 9	161, 499. 7	
Seventh Kentucky.....	236, 386. 6	284, 668. 9	313, 200. 5	395, 799. 6	102, 720. 5	7, 667. 1
Eighth Kentucky.....	232, 791	285, 864	293, 170. 6	303, 829. 6	120, 122. 4	1, 880
Louisiana.....						
Maryland.....	239, 757. 5	301, 603. 6	293, 936. 2	259, 572. 6	95, 040. 5	7, 813. 9
Third Massachusetts.....	2, 827. 2	12, 726. 8	7, 320. 2	1, 006. 2	7, 691. 9	
Minnesota.....	5, 862. 2					
First Missouri.....	2, 328. 2	437. 2	3, 366	6, 125	2, 623. 7	790. 4
Sixth Missouri.....	2, 798	3, 601. 2	8, 548. 4	13, 832	11, 237	
Nebraska.....	1, 309. 4			3, 911. 2		
New Hampshire.....	1, 286. 1	1, 649. 1		875. 2		
Fifth New Jersey.....	3, 587	6, 437. 5	11, 257. 8	22, 252. 5	25, 822. 8	15, 576. 1
New Mexico.....						
First New York.....						
Fourteenth New York.....						
Twenty-eighth New York.....	5, 287	3, 364. 7	4, 447. 3	1, 076	3, 985. 3	
Fourth North Carolina.....	183. 3	304. 8		146. 5		
Fifth North Carolina.....	477. 1	228. 6	226. 7	279	186	227. 7
First Ohio.....	30, 672. 7	36, 920. 9	73, 636. 3	92, 967	50, 845. 5	
Tenth Ohio.....				602. 6	1, 304. 5	
Eleventh Ohio.....	2, 274	958. 1	847. 4	364. 4	1, 565. 8	
Eighteenth Ohio.....	4, 723. 7	4, 017. 6	2, 595. 7	4, 198. 4	3, 507	2, 216. 7
Oregon.....						
First Pennsylvania.....	49, 772. 6	50, 998. 6	41, 657. 8	36, 561. 3	37, 039. 1	2, 233. 3
Ninth Pennsylvania.....	23, 033	32, 792. 9	34, 895. 6	31, 543. 8	9, 673. 2	7, 548. 6
Twelfth Pennsylvania.....	652	1, 294. 2	1, 972. 5	3, 543. 5	3, 241. 9	3, 556. 9
Twenty-third Pennsylvania.....	485, 987. 8	596, 177. 5	509, 364. 5	470, 884. 4	338, 002. 2	116, 127. 7
South Carolina.....					302. 4	179. 6
Second Tennessee.....	136. 9	89. 4	175. 8	155. 8	372. 5	436. 2
Fifth Tennessee.....	6, 219. 2	8, 345. 5	17, 078. 2	16, 662. 4	16, 892. 1	17, 419. 3
Fourth Texas.....	588. 7	1, 683. 2	1, 731. 9	644. 5	443. 9	
Second Virginia.....		44. 7	46. 6		120. 6	
Sixth Virginia.....	7, 035. 6	9, 027. 7	12, 323. 7	21, 365. 7	10, 277. 2	1, 454. 6
West Virginia.....	14, 074. 6	16, 025. 6	14, 746. 7	16, 879. 6	3, 102. 5	
First Wisconsin.....	2, 816	5, 397. 7	13, 897. 4	4, 842. 2		1, 566. 1
Total by months.....	2, 592, 333. 2	3, 317, 433. 4	3, 606, 835	3, 787, 262. 7	1, 524, 648. 5	357, 998. 5

RECAPITULATION BY STATES AND GROUPS OF STATES.

Alabama, Arkansas, California, Colorado, Connecticut, and Georgia.....	1, 256. 2	1, 901. 1	3, 478. 9	4, 647. 1	3, 091	693
Illinois.....	44, 811. 8	25, 625	3, 403. 9	62, 936. 6	17, 869. 9	3
Indiana.....	23, 617. 8	28, 177. 9	27, 887. 5	42, 679. 3	28, 021. 8	3, 570. 9
Kentucky.....	1, 628, 957. 6	2, 167, 602. 3	2, 517, 992	2, 666, 707. 9	852, 388. 2	176, 584. 5
Louisiana, Maryland, Massachusetts, and Minnesota.....	248, 446. 9	314, 330. 4	301, 256. 4	260, 578. 8	102, 732. 4	7, 813. 9
Missouri.....	5, 126. 2	4, 038. 4	11, 914. 4	19, 957	13, 860. 7	790. 4
Nebraska, New Hampshire, New Jersey, and New Mexico.....	6, 182. 5	8, 086. 6	11, 257. 8	27, 038. 9	25, 822. 8	15, 576. 1
New York.....	5, 287	3, 364. 7	4, 447. 3	1, 076	3, 985. 3	
North Carolina.....	660. 4	533. 4	226. 7	425. 5	186	227. 7
Ohio and Oregon.....	37, 670. 4	41, 896. 6	77, 079. 4	98, 132. 4	57, 222. 8	2, 216. 7
Pennsylvania.....	559, 445. 4	681, 263. 2	587, 890. 4	542, 533	387, 956. 4	129, 466. 5
South Carolina and Tennessee.....	6, 356. 1	8, 434. 9	17, 254	16, 818. 2	17, 567	18, 035. 1
Texas, Virginia, West Virginia, and Wisconsin.....	24, 514. 9	32, 178. 9	42, 746. 3	43, 732	13, 944. 2	3, 020. 7
Total by months.....	2, 592, 333. 2	3, 317, 433. 4	3, 606, 835	3, 787, 262. 7	1, 524, 648. 5	357, 998. 5

PRODUCTS, BY MONTHS, OF SPIRITS IN WAREHOUSE JULY 1, 1896—Cont'd.

IN DISTILLERY WAREHOUSES—Continued.

[Quantities in taxable gallons.]

District.	Aug., 1894.	Sept., 1894.	Oct., 1894.	Nov., 1894.	Dec., 1894.	Jan., 1895.
Alabama			45		221.6	283.9
Arkansas	606.7		902.9	1,355.8	4,074.1	4,116.2
First California		383.6	887.5	718.5	448.5	
Fourth California				297.8	489.1	
Colorado						
Connecticut			185.1			
Georgia	512.7	778	600.6	1,245.8	1,944.1	1,812.2
First Illinois	3,449.2			973.7	6,931.9	7,034.3
Fifth Illinois	3,332.1			27,692.8	130,340.5	63,431.1
Eighth Illinois		873.5		178.1	8,178	696
Thirteenth Illinois		3,533.1	15,313.8	1,735.2		852.6
Sixth Indiana	1,414.9		20,275.8	25,547.6	50,974.6	77,583
Seventh Indiana						
Kansas						
Second Kentucky	781.3	9,925.3	1,739.1	3,592.9	35,687.6	75,952.9
Fifth Kentucky	35,660.6		2,709.3	175,527	635,604	933,984.3
Sixth Kentucky				70,793.3	238,758.1	384,364.1
Seventh Kentucky		43.2	48.3	75,227.3	194,786.3	302,604
Eighth Kentucky	207.4	128.3	571.5	57,144.2	253,694.1	400,619.2
Louisiana						272
Maryland	907.3	94,964.3	252,776.5	273,852.7	292,176.3	291,279.1
Third Massachusetts		4,994.3	3,527.5	5,436.4	28,828.8	24,010.9
Minnesota						
First Missouri		238.1	402.7	1,336.1	2,503.6	5,257.1
Sixth Missouri			379	1,034.9	1,148.1	3,154.1
Nebraska						
New Hampshire					1,502.6	274.2
Fifth New Jersey	9,657.9	25,211.8	35,549.7	19,544.6	1,242.9	3,637
New Mexico						
First New York					622.8	1,929.3
Fourteenth New York						
Twenty-eighth New York				87.5	3,965.1	7,062.6
Fourth North Carolina	45.7			137	164.3	468.5
Fifth North Carolina	375.2	416.7	395.8	332.2	553.8	1,412.1
First Ohio		68,048.5	110,487.1	68,571.3	130,690.7	127,111.9
Tenth Ohio						6,088.7
Eleventh Ohio			536.8	861.9	835.2	827
Eighteenth Ohio			951.5	1,031.2	3,650.6	5,665.1
Oregon						
First Pennsylvania	89.8	29,675.8	50,491.5	66,836	74,037.6	77,194.2
Ninth Pennsylvania	4,013.5	7,183.8	17,633.3	60,233.8	74,270.8	47,127
Twelfth Pennsylvania	2,926.1	3,915.9	5,489.8	8,564	6,434.3	3,473.6
Twenty-third Pennsylvania	60,429.6	72,981.4	369,025.1	533,366.7	599,467.5	604,162
South Carolina	206.5	249.1		141.7	47.4	45
Second Tennessee	305.4		119.9	494.2	318.8	135.5
Fifth Tennessee	7,747.4	4,424.4	12,550.2	17,221	19,475.9	23,934.8
Fourth Texas				181.6	43.8	
Second Virginia			244.1	239.4	242.5	243.8
Sixth Virginia	1,174.2	1,729.6	4,950.1	7,011.1	10,154.2	11,186.2
West Virginia		8,491.7	56,253.2	22,337.3	18,324.7	16,055.2
First Wisconsin	3,166.5	29,533.2	25,252.5	8,690.8	8,459.6	9,915.8
Total by months	137,010	367,723.6	990,295.2	1,539,573.4	2,841,294.4	3,525,256.5

RECAPITULATION BY STATES AND GROUPS OF STATES.

Alabama, Arkansas, California, Colorado, Connecticut, and Georgia	1,119.4	1,161.6	2,621.1	3,617.9	7,177.4	6,212.3
Illinois	6,781.3	4,406.6	15,313.8	30,579.8	145,450.4	72,014
Indiana and Kansas	1,414.9		20,275.8	25,547.6	50,974.6	77,583
Kentucky	36,649.3	10,096.8	5,068.2	382,284.7	1,358,530.1	2,097,524.5
Louisiana, Maryland, Massachusetts, and Minnesota	907.3	99,958.6	256,304	279,289.1	321,005.1	315,562
Missouri		238.1	781.7	2,371	3,651.7	8,411.2
Nebraska, New Hampshire, New Jersey, and New Mexico	9,657.9	25,211.8	35,549.7	19,544.6	2,745.5	3,911.2
New York				87.5	4,587.9	8,991.9
North Carolina	420.9	416.7		469.2	718.1	1,880.6
Ohio and Oregon		68,048.5	111,975.4	70,464.4	135,176.5	139,692.7
Pennsylvania	67,459	113,756.9	442,639.7	669,000.5	754,210.2	731,956.8
South Carolina and Tennessee	8,259.3	4,673.5	12,670.1	17,856.9	19,842.1	24,115.3
Texas, Virginia, West Virginia, and Wisconsin	4,340.7	39,754.5	86,699.9	38,460.2	37,224.8	37,401
Total by months	137,010	367,723.6	990,295.2	1,539,573.4	2,841,294.4	3,525,256.5

PRODUCTS, BY MONTHS, OF SPIRITS IN WAREHOUSE JULY 1, 1896—Cont'd.

IN DISTILLERY WAREHOUSES—Continued.

[Quantities in taxable gallons.]

District.	Aug., 1895.	Sept., 1895.	Oct., 1895.	Nov., 1895.	Dec., 1895.	Jan., 1896.
Alabama.....	261.7	.....	.....	49	286.3	6,243.3
Arkansas.....	170.7	578.6	2,269.8	4,795.9	5,670.4	5,400.4
First California.....	.....	.....	.....	1,289.5	1,470.8	2,348.1
Fourth California.....	.....	.....	.....	.....	.....	.....
Colorado.....	44.8	.....	.....	.....	111.1	179.2
Connecticut.....	2,999.5	921	1,170.8	1,531.2	763.8	3,619.2
Georgia.....	964.2	1,217.2	565.3	1,482.4	1,899.4	1,857
First Illinois.....	29,567.1	.....	.....	263.3	69,834.8	80,871.8
Fifth Illinois.....	.....	.....	.....	481,888	934,887.3	1,448,654.4
Eighth Illinois.....	.....	.....	2,022	431.5	42,156	50,135.2
Thirteenth Illinois.....	.....	.....	.....	3,110.9	94.4	514
Sixth Indiana.....	.....	4,691.1	42,676.9	84,932.7	95,480.7	63,260
Seventh Indiana.....	.....	.....	87.2	5,608.1	45,358.3	.....
Kansas.....	.....	.....	.....	.....	10.1	92.6
Second Kentucky.....	.....	311.9	9,894.8	51,351.9	124,039.3	248,992.4
Fifth Kentucky.....	11,871.9	5,201.5	20,391.5	332,766.1	910,119.2	1,251,393.1
Sixth Kentucky.....	5,858.9	.....	.....	46,703.9	222,539	392,810.7
Seventh Kentucky.....	.....	.....	.....	73,754.9	152,289.3	243,319.4
Eighth Kentucky.....	.....	175.2	211.7	33,802.2	264,266.8	313,808.9
Louisiana.....	58.8	93.3	105.8	.....	74.3	146.4
Maryland.....	.....	37,877.7	98,540.6	172,897.5	264,391.5	236,666.5
Third Massachusetts.....	136.1	4,594.1	5,466.5	20,636.5	67,847.8	51,015.7
Minnesota.....	.....	.....	.....	.....	90.4	7,117.6
First Missouri.....	.....	94.9	456.2	1,718.5	2,197.7	2,662.3
Sixth Missouri.....	.....	235.9	2,754.8	5,773.4	8,608.6	5,522.1
Nebraska.....	.....	.....	.....	.....	.....	.....
New Hampshire.....	.....	.....	.....	.....	1,815.2	2,852.1
Fifth New Jersey.....	21,095.9	13,645.6	3,884.1	6,013.7	10,216.2	15,845.3
New Mexico.....	.....	.....	.....	.....	.....	.....
First New York.....	.....	349	268.2	1,496.1	2,455.2	8,790.8
Fourteenth New York.....	.....	.....	.....	.....	.....	.....
Twenty-eighth New York.....	.....	.....	.....	.....	4,274.7	14,571.2
Fourth North Carolina.....	135.7	137.3	74.6	180.9	754.9	2,821.9
Fifth North Carolina.....	1,226.9	1,516.9	1,675	1,605.2	3,600.1	4,955.5
First Ohio.....	10,706	229.7	21.7	35,972.4	68,752.4	118,511.6
Tenth Ohio.....	.....	.....	.....	.....	14,359.7	19,149.7
Eleventh Ohio.....	.....	.....	1,489.7	4,206.5	10,483.5	11,078.3
Eighteenth Ohio.....	.....	696.6	2,731.2	5,340.1	8,758.3	8,437.8
Oregon.....	.....	.....	.....	.....	.....	.....
First Pennsylvania.....	29,079.6	42,628.5	47,275.3	57,676.6	67,192.8	49,856.2
Ninth Pennsylvania.....	1,304	17,928.3	40,558.9	48,755.8	51,959.8	55,177
Twelfth Pennsylvania.....	4,512.1	4,884.3	6,643.6	7,290.3	6,702.4	5,446.8
Twenty-third Pennsylvania.....	15,338.1	13,342	51,986.2	147,134.3	358,745.8	478,360.5
South Carolina.....	.....	.....	.....	.....	.....	46.8
Second Tennessee.....	48	130.8	67.4	587.3	662.2	1,241.6
Fifth Tennessee.....	19,977.2	20,197.5	20,644	26,615.1	39,136.3	56,726.4
Fourth Texas.....	.....	.....	.....	410.5	1,065.2	3,160.2
Second Virginia.....	.....	.....	.....	.....	.....	.....
Sixth Virginia.....	2,244.6	1,281.3	2,235.4	5,958.7	8,365.7	8,363.6
West Virginia.....	.....	7,726.4	16,029.4	15,741.4	15,611.4	15,991.2
First Wisconsin.....	6,238.1	1,085.5	275.7	.....	3,152.1	16,465.3
Total by months.....	163,839.9	181,772.1	382,474.3	1,689,772.3	3,892,551.2	5,314,480.1

RECAPITULATION BY STATES AND GROUPS OF STATES.

Alabama, Arkansas, California, Colorado, Connecticut, and Georgia.....	4,440.9	2,716.8	4,005.9	9,148	10,201.8	19,647.2
Illinois.....	29,567.1	.....	2,022	485,693.7	1,046,972.5	1,580,175.4
Indiana and Kansas.....	.....	4,691.1	42,764.1	90,540.8	140,849.1	63,352.6
Kentucky.....	17,730.8	5,688.6	30,498	538,379	1,673,253.6	2,450,324.5
Louisiana, Maryland, Massachusetts, and Minnesota.....	194.9	42,565.1	104,112.9	193,534	332,404	294,946.2
Missouri.....	.....	330.8	3,211	7,491.9	10,806.3	8,184.4
Nebraska, New Hampshire, New Jersey, and New Mexico.....	21,095.9	13,645.6	3,884.1	6,013.7	12,031.4	18,697.4
New York.....	.....	349	268.2	1,496.1	6,729.9	23,362
North Carolina.....	1,362.6	1,654.2	1,749.6	1,786.1	4,355	7,777.4
Ohio and Oregon.....	10,706	926.3	4,242.6	45,519	102,353.9	157,177.4
Pennsylvania.....	50,233.8	78,783.1	146,464	260,857	484,600.8	588,840.5
South Carolina and Tennessee.....	20,025.2	20,328.3	20,711.4	27,202.4	39,798.5	58,014.8
Texas, Virginia, West Virginia, and Wisconsin.....	8,482.7	10,093.2	18,540.5	22,110.6	28,194.4	43,980.3
Total by months.....	163,839.9	181,772.1	382,474.3	1,689,772.3	3,892,551.2	5,314,480.1

PRODUCTS, BY MONTHS, OF SPIRITS IN WAREHOUSE JULY 1, 1896—Cont'd.

IN DISTILLERY WAREHOUSES—Continued.

[Quantities in taxable gallons.]

District.	Feb., 1896.	Mar., 1896.	Apr., 1896.	May, 1896.	June, 1896.	Total by districts.
Alabama	2,851.7	2,936	3,022.5	1,146.5	4,727.4	23,010.6
Arkansas	5,290.4	8,421.2	9,788	7,230.6	3,910	103,891.9
First California	4,715.3	2,661.7	3,812.3	4,937	19,129.4	47,942.3
Fourth California						2,436.5
Colorado			149	193.9		814.1
Connecticut	7,196.5	10,969.2	9,951.7	11,691.4	11,851.8	77,584.3
Georgia	3,119.1	6,444.4	9,625.4	11,718.9	15,605.9	85,349.4
First Illinois	103,636.1	113,482	42,585.8	8,079.4	75,890.6	990,203.8
Fifth Illinois	1,264,457.9	1,572,063.3	1,338,659.3	1,261,060.3	1,208,826.8	10,421,192.4
Eighth Illinois	99,943.2	93,857.6	238,397.5	265,207.1	289,403.7	1,154,305.6
Thirteenth Illinois	3,682.9	2,737.7	310.8	346.5	5,868.9	48,686.3
Sixth Indiana	55,367.1	79,911.1	171,377.7	183,423.2	114,067.3	1,952,657.9
Seventh Indiana	47,477.3	1,720.4	7,086	3,072.3	64,142.5	188,247.2
Kansas	156.9				99.3	461.4
Second Kentucky	327,171.2	375,731.3	351,517.4	322,258.7	258,302.7	6,828,451.8
Fifth Kentucky	1,241,584.9	1,362,664	1,534,703.4	1,390,692.1	670,830.3	38,549,984.5
Sixth Kentucky	416,242.8	485,270.8	545,616.3	598,015.4	330,106.5	12,289,344.5
Seventh Kentucky	294,654	419,312.4	408,402.2	351,441.1	35,940.9	14,498,106.6
Eighth Kentucky	204,349.6	237,757.8	376,790.8	377,794.2	96,834.2	15,681,638.9
Louisiana	835.8		4,310.3	22,094.8	63,355.6	96,595
Maryland	213,274.3	231,250.7	250,841.7	177,487.1	107,569.5	9,565,255
Third Massachusetts	83,070.3	68,379.6	82,124.6	61,362.9	95,524.3	838,740.8
Minnesota	95,029	93,397.2	110,845.7	126,055.7	140,345.7	602,541
First Missouri	7,993.7	76,800.5	106,810.4	71,981.6	99,804.4	531,841.7
Sixth Missouri	9,226.8	11,344.5	20,263.2	17,583.2	14,652.6	263,934.2
Nebraska		792.5	18,308.7	16,246.7	45,200.9	111,672.7
New Hampshire	2,993.7	2,888.7	2,284.2			34,375.5
Fifth New Jersey	20,980.8	34,127.7	30,279.9	28,319.3	35,670.9	582,042.9
New Mexico	151.4	255.5	345.2	191.8	352.3	1,469.5
First New York	11,697.1	5,144.5			28,683.7	70,307.6
Fourteenth New York						254.3
Twenty-eighth New York	24,886	35,830	33,298.8			224,478.2
Fourth North Carolina	3,124	4,898.3	6,629.4	7,363.2	9,782.3	42,600
Fifth North Carolina	6,017.8	9,921.9	10,187.9	21,013.5	37,244.8	120,114.9
First Ohio	163,800	187,317.4	290,256.1	192,644.3	191,922	3,800,304.9
Tenth Ohio	21,120.4	22,130.6	20,108	16,788	15,756.8	174,137.2
Eleventh Ohio	21,143	28,826.5	40,871.3	38,255.2	47,334.2	270,881.3
Eighteenth Ohio	7,715	9,340.4	9,936.5	5,436.7	3,003.2	156,501.7
Oregon	1,067.3	1,170.4		276.9	63.1	34,165
First Pennsylvania	45,342.9	49,230.9	52,599.7	47,436	35,308.9	2,510,311.5
Ninth Pennsylvania	55,470.6	58,601.9	63,259.6	59,740.9	55,482.8	1,426,303
Twelfth Pennsylvania	3,484.4	3,453.9	3,617.9	5,997.7	6,451.6	168,653.1
Twenty-third Pennsylvania	509,519.9	536,501.5	523,599.6	490,607.8	215,377.6	21,415,943.7
South Carolina		276.9		1,832.7	3,773.2	9,577.2
Second Tennessee	2,168.6	3,264.7	4,129.7	4,669.3	4,100.3	27,143.6
Fifth Tennessee	57,235.9	59,652.5	61,581	68,235.1	73,366	1,285,002.3
Fourth Texas	3,680.4	4,009	4,372.6	1,716.1	55.7	28,971.9
Second Virginia						1,873.1
Sixth Virginia	7,034.1	7,726.9	7,091.5	7,581.7	6,554.7	310,874.9
West Virginia	15,098.5	16,226.3	15,608.7	13,787.7	5,694.3	1,085,968.6
First Wisconsin	12,072.4	23,130	47,271.3	88,445.5	120,472.9	589,974.8
Total by months	5,487,131	6,361,832.3	6,872,629.6	6,391,460	4,668,442.5	149,327,121.1

RECAPITULATION BY STATES AND GROUPS OF STATES.

Alabama, Arkansas, California, Colorado, Connecticut, and Georgia	Illinois	Indiana and Kansas	Kentucky	Louisiana, Maryland, Massachusetts, and Minnesota	Missouri	Nebraska, New Hampshire, New Jersey, and New Mexico	New York	North Carolina	Ohio and Oregon	Pennsylvania	South Carolina and Tennessee	Texas, Virginia, West Virginia, and Wisconsin	Total by months
23,173	1,471,720.1	103,001.3	2,484,002.5	392,209.4	17,220.5	24,125.9	36,583.1	9,141.8	214,845.7	613,817.8	59,404.5	37,885.4	5,487,131
31,432.5	1,782,140.6	81,631.5	2,880,736.3	393,027.5	88,145	38,064.4	40,974.5	14,820.2	248,785.3	647,788.2	63,194.1	51,092.2	6,361,832.3
36,348.9	1,619,953.4	178,463.7	3,217,030.1	448,122.3	127,073.6	51,218	33,298.8	16,817.3	361,171.9	643,076.8	65,710.7	74,344.1	6,872,629.6
36,918.3	1,534,693.3	186,495.5	3,040,201.5	387,000.5	89,564.8	44,757.8		28,376.7	253,401.1	603,782.4	74,737.1	111,531	6,391,460
55,224.5	1,579,990	178,309.1	1,392,014.6	406,795.1	114,457	81,224.1	28,683.7	47,027.1	258,079.3	312,620.9	81,239.5	132,777.6	4,668,442.5
341,029.1	12,614,388.1	2,141,366.5	87,847,526.3	11,103,131.8	795,775.9	729,560.6	295,040.1	162,714.9	4,435,990.1	25,521,211.3	1,321,723.1	2,017,663.3	149,327,121.1

DIFFERENT KINDS OF SPIRITS PRODUCED DURING THE YEAR.

QUANTITY OF EACH KIND OF SPIRITS AS. KNOWN TO THE TRADE, DEPOSITED IN DISTILLERY WAREHOUSES DURING THE FISCAL YEAR
ENDED JUNE 30, 1897.

[Quantities in taxable gallons.]

District.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	High wines.	Pure, neutral, or cologne spirits.	Miscella- neous.	Aggregate.	Specific kind of spirits reported in miscellaneous column.
Alabama .....	.....	.....	.....	.....	.....	.....	.....	89, 227.4	89, 227.4	Corn whisky.
Arkansas .....	.....	0.1	.....	.....	.....	.....	.....	45, 959.7	45, 959.7	Do.
First California .....	.....	26, 783.1	25, 566.2	.....	2, 215	.....	1, 153.8	28, 777.1	84, 495.2	"Spirits."
Colorado .....	.....	.....	.....	.....	153, 069.8	.....	.....	179.3	179.3	Corn whisky.
Connecticut .....	.....	.....	.....	.....	.....	.....	.....	.....	153, 069.8	Do.
Georgia .....	.....	.....	.....	.....	.....	.....	.....	231, 133.2	231, 133.2	Whisky and spirits.
First Illinois .....	.....	.....	57, 112.3	.....	97, 376.7	.....	.....	401, 805.4	556, 294.4	Whisky.
Fifth Illinois .....	.....	.....	1, 823, 640.6	.....	273, 776.7	1, 173.1	9, 462, 145	638, 919	12, 199, 654.4	Corn in excess and spirits.
Eighth Illinois	4, 122.2	.....	1, 681, 039.4	.....	45, 116.1	190, 020.8	3, 434, 687.4	4, 151, 016.6	9, 506, 062.5	Corn whisky and whisky.
Thirteenth Illinois	7, 426.5	.....	66, 467.7	.....	.....	71.5	13, 783.4	321, 180	408, 929.1	Whisky, malt and potato.
Sixth Indiana	105, 372.9	31, 307.7	22, 865.7	.....	34, 280.9	4, 568.1	323, 858.6	2, 259, 549.3	2, 583, 224.8	Spirits and whisky.
Seventh Indiana	16, 656.3	.....	494, 592.5	.....	.....	.....	.....	5, 232, 647.4	6, 067, 754.8	.....
Kansas	1, 451.4	.....	.....	.....	.....	.....	.....	.....	1, 451.4	.....
Second Kentucky	828, 805	.....	19, 085	.....	43.8	.....	120, 086.7	.....	968, 020.5	Malt whisky.
Fifth Kentucky	2, 263, 207	1, 053, 045.4	.....	.....	.....	.....	.....	53, 686.3	3, 369, 938.7	.....
Sixth Kentucky	266, 372.7	128, 270.4	.....	13, 934.6	.....	.....	.....	.....	408, 577.7	.....
Seventh Kentucky	1, 013, 168	277, 115.7	1, 658.3	.....	.....	.....	.....	23, 972.6	1, 315, 914.6	Malt whisky and wheat whisky.
Eighth Kentucky	653, 954.8	28, 270.7	.....	.....	.....	.....	.....	.....	682, 225.5	"Whisky."
Louisiana .....	.....	.....	291, 444.1	.....	37, 650.3	.....	419, 475.5	74, 330	822, 899.9	Corn whisky.
Maryland .....	.....	775, 181.8	53, 090	.....	7, 226.1	.....	451, 032.4	193, 191.5	1, 479, 721.8	.....
Third Massachusetts .....	.....	.....	.....	1, 280, 130.4	37, 380.9	.....	.....	.....	1, 317, 511.3	Whisky and spirits.
Minnesota .....	.....	.....	395, 852.6	.....	1, 304.7	.....	.....	965, 928.8	1, 363, 086.1	Whisky, white corn and wheat whisky.
First Missouri	262, 694.1	15, 670.3	84, 799.8	.....	.....	.....	535, 343.4	205, 939.1	1, 104, 446.7	.....
Sixth Missouri	99, 675.7	1, 877.1	.....	.....	.....	.....	.....	.....	101, 552.8	Whisky.
Nebraska	52, 629.5	21, 210.3	545, 549.7	.....	20, 568	.....	1, 134, 364.3	140, 728.3	1, 915, 050.1	.....
Fifth New Jersey .....	.....	42, 795.6	192, 854.2	.....	33, 592.3	.....	190, 442.5	.....	459, 684.6	Do.
First New York .....	.....	.....	2, 892, 778.4	.....	114, 266.3	.....	629, 626.7	13, 479.1	3, 650, 150.5	Corn whisky.
Twenty-eighth New York .....	.....	.....	1, 128.8	.....	52, 017.6	.....	.....	.....	53, 146.4	.....
Fourth North Carolina .....	.....	.....	.....	91.9	.....	.....	.....	.....	165, 382	Corn whisky.
Fifth North Carolina .....	.....	.....	.....	.....	.....	.....	.....	165, 290.1	470, 076.6	Do.
First Ohio	258, 235	371, 733.1	546, 200.4	.....	184, 919.1	10, 175.1	.....	470, 076.6	7, 195, 055	Whisky, corn, malt, and spirits.
Tenth Ohio	131, 868.4	14, 178.8	.....	.....	.....	.....	.....	5, 823, 792.3	146, 047.2	.....
Eleventh Ohio	9, 004.2	7, 883.4	5, 496.8	.....	1, 957.5	.....	2, 276.8	.....	81, 487.6	Corn, wheat, and malt whisky.
Eighteenth Ohio	3, 990.9	61, 155.6						54, 868.9	66, 119.8	Malt, wheat, sugar, and cherry whisky.

First Pennsylvania.....	520, 978. 6																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											
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DECREASED PRODUCTION OF SPIRITS.

The quantity of spirits (62,465,647.8 gallons) produced and deposited in distillery warehouses during the fiscal year ended June 30, 1897, is less than the production (86,588,703 gallons) of the year 1896 by 24,123,055.2 gallons. The difference is distributed among the different kinds as known to the trade as follows:

Decrease in the production of—	Gallons.
Bourbon.....	10, 822, 136. 2
Rye	4, 883, 846. 4
Alcohol.....	456, 947. 9
Rum.....	196, 070. 7
Pure neutral or cologne spirits	8, 687, 432. 7
Total decrease	25, 046, 433. 9
Increase in the production of—	Gallons.
Gin.....	60, 938. 3
High wines	8, 439. 8
Miscellaneous.....	854, 000. 6
Total increase.....	923, 378. 7
Net decrease	24, 123, 055. 2

DISTILLED SPIRITS DEPOSITED (a) IN DISTILLERY WAREHOUSES DURING THE PAST TWENTY YEARS.

Fiscal year ended June 30—	Spirits warehoused.									
	Fruit brandy.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	High wines.	Pure, neutral, or cologne spirits.	Miscella- neous.	Total
1878.....	Gallons. 178,544	Gallons. 6,405,520	Gallons. 2,834,119	Gallons. 10,277,725	Gallons. 1,603,376	Gallons. 364,963	Gallons. 19,412,985	Gallons. 11,108,023	Gallons. 4,096,342	Gallons. 56,281,597
1879.....	69,340	8,587,081	4,001,048	19,594,283	2,243,455	372,776	18,033,652	13,459,486	5,600,840	71,961,961
1880.....	129,086	15,414,148	6,341,991	21,631,009	2,439,301	394,668	15,210,389	20,657,975	8,265,789	90,484,356
1881.....	240,124	33,632,615	9,931,609	22,988,969	2,118,506	549,596	14,363,581	23,556,608	10,586,666	117,968,274
1882.....	381,825	29,575,667	9,224,777	15,201,671	1,704,084	569,134	10,962,379	27,871,293	10,744,156	106,234,986
1883.....	223,977	8,662,245	4,784,654	10,718,706	1,801,960	545,768	8,701,951	28,295,253	10,502,771	74,237,285
1884.....	200,732	8,896,832	5,089,958	12,385,229	1,711,158	641,724	6,745,688	28,538,680	11,426,470	75,636,471
1885.....	312,197	12,277,750	5,328,043	13,436,916	2,081,165	639,461	3,235,889	27,104,382	10,811,757	75,227,560
1886.....	329,679	19,318,819	7,842,540	11,247,877	1,799,952	656,607	2,396,248	26,538,581	10,543,756	80,674,059
1887.....	673,610	17,015,034	7,313,640	10,337,035	1,857,223	747,025	2,410,923	27,066,219	11,084,500	78,505,209
1888.....	864,704	7,463,609	5,879,690	11,075,639	1,891,246	872,990	1,016,436	29,475,913	12,603,883	71,144,110
1889.....	952,358	21,960,784	8,749,768	10,939,135	1,471,054	1,029,968	1,029,495	30,439,354	13,738,952	90,310,868
1890.....	1,137,649	32,474,784	13,355,577	11,354,448	1,657,808	1,202,940	1,555,572	34,022,619	14,652,180	110,413,577
1891.....	1,223,725	29,931,415	14,345,389	12,260,821	1,784,312	1,293,874	1,007,070	35,356,126	19,983,382	117,186,114
1892.....	2,044,893	29,017,797	13,436,827	14,490,987	1,956,318	1,338,617	633,590	37,690,335	16,204,570	116,813,934
1893.....	1,250,276	40,835,873	16,702,240	12,250,380	2,106,765	1,424,490	449,209	37,577,052	17,305,773	129,902,058
1894.....	1,330,289	15,518,349	10,026,544	10,570,070	1,864,595	1,287,977	126,506	35,377,115	14,434,336	90,535,781
1895.....	915,677.3	18,717,152.7	12,321,542.8	8,819,923.6	1,777,083.5	1,176,669	209,699.3	21,062,215.6	15,865,308.8	80,865,272.6
1896.....	1,301,188.3	16,935,862.4	9,153,066.6	9,960,301.1	1,490,227.6	1,098,375.7	198,298.6	25,564,738.3	22,187,832.7	87,889,891.3
1897.....	620,780.8	6,113,726.2	4,269,220.2	9,503,353.2	1,294,156.9	1,159,314	206,738.4	16,877,305.6	23,041,833.3	63,086,428.6

a This does not show spirits redeposited, but shows spirits produced except fruit brandy not deposited in special bonded warehouses.

DIFFERENT KINDS OF TAX-PAID SPIRITS WITHDRAWN FROM WAREHOUSES DURING THE YEAR.

STATEMENT OF QUANTITY IN TAXABLE GALLONS OF EACH KIND OF SPIRITS AS KNOWN TO THE TRADE WITHDRAWN FROM DISTILLERY WAREHOUSES TAX-PAID DURING THE FISCAL YEAR ENDED JUNE 30, 1897.

District.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	High wines.	Pure, neutral, or cologne spirits.	Miscella- neous.	Aggregate.	Specific kinds of spirits reported in miscellaneous column.
Alabama.....	.....	.....	.....	.....	.....	.....	.....	59,577.3	59,577.3	Corn whisky.
Arkansas.....	330.7	385.1	.....	.....	.....	.....	.....	42,639.7	43,355.5	Do.
First California.....	227.9	15,955.8	29,298.4	.....	1,687.6	.....	.....	51,015	98,184.7	Spirits.
Fourth California.....	.....	.....	.....	.....	.....	.....	.....	34.4	34.4	Malt whisky.
Colorado.....	.....	246.1	.....	.....	.....	.....	.....	249.1	495.2	Corn whisky.
Connecticut.....	.....	.....	.....	.....	123,438.3	.....	.....	.....	123,438.3	Low wines.
Georgia.....	.....	69.4	.....	.....	.....	.....	.....	242,753.3	242,822.7	Corn whisky.
First Illinois.....	1,190.3	10,184.3	55,304.1	.....	148,593.1	.....	.....	497,408.5	712,680.3	Whisky and spirits.
Fifth Illinois.....	.....	51,831.3	2,246,335.3	.....	189,434.9	795.9	11,300,766.5	464,722	14,253,886.9	Whisky.
Eighth Illinois.....	1,134.1	651.9	1,420,437	.....	45,346.4	188,994.7	3,526,498.6	3,536,416.2	8,719,478.9	Corn in excess and spirits.
Thirteenth Illinois.....	4,210.5	959.2	61,439	.....	.....	71.5	17,051.5	321,072.1	404,803.8	Corn whisky.
Sixth Indiana.....	65,558.7	22,761.4	19,999.2	.....	16,904.5	3,722	131,094.7	1,485,114.2	1,745,154.7	Whisky, malt, and potato.
Seventh Indiana.....	19,957	162.8	465,588.4	.....	.....	.....	263,370.7	4,364,200.4	5,113,279.3	Whisky and spirits.
Kansas.....	287.1	.....	.....	.....	.....	.....	163,142.6	.....	287.1	.....
Second Kentucky.....	874,884.9	2,677.3	22,785.2	.....	3,358.9	.....	.....	17,454.1	1,066,848.9	Malt.
Fifth Kentucky.....	4,896,705.8	322,169.7	.....	.....	.....	.....	.....	621,510.5	5,236,329.6	Whisky and spirits.
Sixth Kentucky.....	937,238.4	233,660.8	7,151.3	64,169.2	18,330.7	.....	2,449.9	3,092.8	1,884,510.8	Malt whisky and wheat
Seventh Kentucky.....	1,203,423.6	120,351.9	2,165	.....	.....	.....	.....	.....	1,329,033.3	whisky.
Eighth Kentucky.....	1,431,929.2	68,486.8	.....	.....	.....	.....	.....	522.8	1,500,938.8	Malt whisky.
Louisiana.....	.....	.....	225,257.2	.....	34,707.3	.....	300,424.9	14,969.4	575,358.8	Whisky.
Maryland.....	.....	1,069,936.6	50,775.1	.....	7,717.9	.....	516,674.2	160,736.3	1,805,840.1	Corn whisky.
Third Massachusetts.....	.....	.....	.....	477,929.2	27,209.3	.....	.....	.....	505,138.5	Whisky and spirits.
Minnesota.....	5,409.7	1,166.8	471,924	.....	459.1	.....	611,839.1	875,538.3	1,354,497.9	Whisky and white corn whisky
First Missouri.....	132,299.1	9,929.6	88,939	.....	.....	.....	.....	27,625.8	870,632.6	Whisky.
Sixth Missouri.....	62,520.2	1,261.9	.....	.....	.....	.....	.....	78,781.7	906,837.3	Whisky.
Nebraska.....	6,049.8	6,147	379,021.3	.....	16,534.3	.....	420,303.2	.....	11,580.3	.....
New Hampshire.....	.....	.....	.....	11,580.3	.....	.....	173,327.8	.....	459,307.7	.....
Fifth New Jersey.....	.....	91,736.5	163,970.7	.....	30,272.7	.....	.....	.....	511	Whisky.
New Mexico.....	511	.....	.....	.....	.....	.....	.....	.....	3,089,467.3	Malt whisky.
First New York.....	.....	.....	2,332,035	1,753.3	113,579.8	.....	625,799.2	16,300	79,339.6	Corn whisky.
Twenty-eighth New York.....	21,994.4	5,095.6	332.4	.....	46,935.7	.....	3,672.9	1,308.6	147,272.7	Do.
Fourth North Carolina.....	.....	235.3	.....	91.9	.....	.....	.....	146,945.5	462,152.5	Whisky, malt and corn, and
Fifth North Carolina.....	.....	44.1	.....	.....	.....	.....	.....	462,108.4	6,309,587.4	spirits.
First Ohio.....	280,204.4	178,196.2	530,387.8	.....	170,763	5,038.5	.....	5,144,997.5	.....	Whisky, corn, malt, and wheat.
Tenth Ohio.....	40,280.9	1,315.8	.....	.....	.....	.....	36,759.3	.....	41,596.7	.....
Eleventh Ohio.....	22,445.5	10,190.6	8,154.9	.....	1,682.5	.....	.....	40,207.7	119,440.5	.....

Eighteenth Ohio.....	2,787.6	27,952.8	.....	.....	.....	.....	.....	.....	1,952.1	32,692.5	Whisky, malt, wheat. sugar, and cherry.
Oregon	1,090.7	491.2	.....	.....	.....	.....	877	.....	293.8	3,092.7	Wheat whisky.
First Pennsylvania.....	.....	305,941	.....	.....	.....	.....	.....	.....	.....	305,941	Wheat whisky and rye malt.
Ninth Pennsylvania.....	.....	198,338.3	.....	.....	.....	.....	.....	.....	420.7	198,759	Wheat whisky.
Twelfth Pennsylvania.....	.....	33,355.5	.....	.....	.....	.....	.....	.....	4,553.6	37,909.1	Do.
Twenty-third Pennsylvania.....	319.7	2,430,621.8	.....	.....	.....	46.7	.....	.....	31,359.9	2,462,348.1	Wheat and malt whisky and whisky.
South Carolina.....	.....	.....	.....	.....	.....	.....	.....	.....	57,548.2	57,548.2	Corn whisky.
Second Tennessee.....	.....	.....	.....	.....	.....	.....	.....	.....	62,128.6	62,128.6	Do.
Fifth Tennessee.....	195.7	.....	.....	.....	.....	.....	.....	.....	429,781.2	429,976.9	Do.
Fourth Texas.....	.....	665.1	.....	.....	.....	.....	.....	.....	15,045	15,710.1	Do.
Second Virginia.....	.....	114.3	.....	.....	.....	.....	.....	.....	672.3	786.6	Do.
Sixth Virginia.....	.....	70,785.8	.....	.....	.....	247.9	.....	.....	21,710.1	92,743.8	Do.
West Virginia.....	6,160.4	117,442.9	.....	.....	.....	.....	.....	.....	2,048.1	125,651.4	Rye malt.
First Wisconsin.....	43,073.7	44,206.9	.....	.....	.....	57,355.3	.....	.....	656,604.2	1,161,596.4	Whisky.
Total	10,062,421	5,455,725.4	8,910,256.9	555,523.9	1,054,605.9	199,438.3	18,124,976.1	19,961,420.4	64,324,367.9		
Tax paid during year ended June 30, 1896.	8,277,293.8	4,426,910.7	9,560,576.7	513,403.2	1,077,292.4	225,490.8	19,492,903	17,061,485.5	60,635,356.1		

INCREASED WITHDRAWAL OF TAX-PAID SPIRITS.

The quantity of tax-paid spirits (64,324,367.9 gallons) withdrawn from distillery warehouses during the fiscal year ended June 30, 1897, is greater than the quantity (60,635,356.1 gallons) withdrawn from distillery warehouses during the fiscal year ended June 30, 1896, by 3,689,011.8 gallons, the increase being distributed among the different kinds known to the trade as follows:

Increase in withdrawals of—	Gallons.
Bourbon whisky	1,785,127.2
Rye whisky	1,028,814.7
Rum	42,120.7
Miscellaneous	2,899,934.9
Total increase	5,755,997.5
Decrease in withdrawals of—	Gallons.
Alcohol	650,319.8
Gin	22,686.5
High wines	26,052.5
Pure neutral or cologne spirits	1,367,926.9
Total decrease	2,066,985.7
Net increase	3,689,011.8

If the quantity, 956,760 gallons (as stated by the Chief of the Bureau of Statistics), of exported domestic spirits reimported during the year upon which should have been paid a customs duty equal to the internal-revenue tax be added, the quantity virtually withdrawn from distillery warehouses during the year ended June 30, 1897, is found to be 65,281,127.9 gallons, or 3,942,651.5 gallons more than during the year 1896, including the 703,520.6 gallons reimported and tax-paid during that year.

There were also tax-paid withdrawals of spirits from general bonded warehouses amounting to 4,336,670.6 gallons which should be added to the above, making the total domestic spirits, exclusive of fruit brandy, withdrawn from bond on payment of the tax, or of a duty equal to the tax, 69,617,798.5 gallons, or 2,036,291.1 gallons more than the quantity (67,581,507.4 gallons)^a so withdrawn during the fiscal year ended June 30, 1896.

I have the honor to submit below a copy of my letter addressed to you April 3, 1897, relative to the depressed condition of the distilling industry June 30, 1896; see also a statement showing the number of seizures of illicit stills, etc., during the year ended June 30, 1897, given in the opening pages of this report.

It will be noted from the foregoing statement as to tax-paid withdrawals of spirits that the situation in this particular was not much improved during the year ended June 30, 1897, and from what follows, that during this last-named year the illicit distillation of spirits has made decided progress.

TREASURY DEPARTMENT,
OFFICE OF THE COMMISSIONER OF INTERNAL REVENUE,
Washington, D. C., April 3, 1897.

SIR: In compliance with suggestion made by you in recent conference on the subject I have the honor to submit the following data from the records of this office bearing on the prostrated condition of the distilling industry and trade, and the reduction of the revenues from that source since the passage of the act of August 28, 1894, increasing the tax on distilled spirits.

^a The quantity stated on page 136 of the report for 1896 (67,554,760.5 gallons) should be increased by 26,346.6 gallons, found to have been withdrawn after that statement was prepared.

I have devoted some time to investigating the question whether this condition is the result of the general business depression that has prevailed in the country during the last three years or of the increase in the tax from 90 cents to \$1.10 per gallon, or of both. I am convinced that while the depression in general business may have had some effect on the distilling industry, the reduction of revenues is mainly due to the increase in the tax to a rate above the revenue-producing line.

In support of this conclusion I beg to call attention to the fact that there would seem to be no reason why all industries bearing an internal-revenue tax should not have suffered in like proportion from a general cause. That this has not been the case is evident from the following tables, showing directly the production of distilled spirits during the thirty months ended August 31, 1894, and during the thirty months from September 1, 1894, to February 28, 1897, and from the additional tables showing the comparative receipts, during the two periods named, from tobacco, fermented liquors, and distilled spirits, and by implication, the comparative falling off in the production of the articles named during the latter period.

QUANTITY, IN TAXABLE GALLONS, OF SPIRITS PRODUCED AND DEPOSITED IN DISTILLERY WAREHOUSES, AND THE QUANTITY WITHDRAWN FROM SUCH WAREHOUSES TAX-PAID, FOR THE PERIODS STATED.

Deposited during 30 months ended August 31, 1894	277, 127, 809. 8
Deposited during 30 months beginning September 1, 1894	194, 038, 705. 5
Falling off in production during last 30 months	83, 089, 104. 3
Withdrawn tax-paid during 30 months ended August 31, 1894	254, 192, 712. 9
Withdrawn tax-paid during 30 months beginning September 1, 1894	151, 346, 340. 6
Falling off in tax-paid withdrawals during last 30 months ...	102, 846, 372. 3
Receipts from distilled spirits during the 30 months ended August 31, 1894	\$231, 182, 893. 06
Receipts from distilled spirits during the 30 months beginning September 1, 1894	164, 151, 439. 59
Falling off in receipts during 30 months from September 1, 1894.	67, 031, 453. 47
Receipts from tobacco during the 30 months ended August 31, 1894.	75, 985, 779. 20
Receipts from tobacco during the 30 months beginning September 1, 1894	75, 016, 527. 63
Falling off in receipts during 30 months from September 1, 1894.	969, 251. 57
Receipts from fermented liquors during the 30 months ended August 31, 1894	79, 914, 123. 44
Receipts from fermented liquors during the 30 months beginning September 1, 1894	78, 327, 398. 48
Falling off in receipts during 30 months from September 1, 1894.	1, 586, 724. 96
Percentage loss in receipts from—	
Distilled spirits	16. 95
Tobacco	. 64
Fermented liquors	1. 00

It will be observed that while the loss during the second period in receipts from fermented liquors was only 1 per cent and from tobacco less than 1 per cent, the decrease in receipts from distilled spirits was nearly 17 per cent.

The effect of the greatly increased incentive to fraud furnished by the present high rate of tax is shown by the following facts:

Since the passage of the act referred to the number of illicit distilleries and of registered distilleries operated illicitly has increased from 1,016 to 1,905. The number of arrests for violation of the internal revenue-laws has increased from 614 to 839.

The number of registered grain distilleries in the United States averages annually about 1,600. Of this number one-half is the average number operated during each year. Of the 1,600 a little less than half have registered daily capacity of four bushels or less, 470 have a registered capacity of more than four but less than twenty bushels, and 409 have a capacity of twenty bushels or more. The records of this office show that since the increase of the tax a very large per cent of the smaller distilleries operate each year, and that the per cent of the larger distilleries operating during the year has decreased very considerably.

In many sections of the country where these small distilleries are located it is found impracticable to sell forfeited spirits at a price equal to the amount of tax due on them. In these same sections it is found that distillers and dealers have agreed to furnish customers with distilled spirits at much less than the tax thereon, provided the purchasers agree to return the stamps intact or the barrel heads bearing the stamps. Other evidence is in the possession of this office that in the sections where the small distilleries are operated spirits have been offered for sale at from 40 to 60 cents a gallon. Within the last thirty days 14 barrels of illicit spirits, amounting to more than 300 gallons, have been discovered in Nebraska and followed by the agent into Montana and there seized. Information has reached this office that seven illicit distilleries were operated in the State of Kansas during last year and that four are operating there now, showing that illicit distillation is extending into sections of the country where it has never before existed.

Attention is also called to the fact that with the reduced price of grain and the increased product from 56 pounds, made possible by modern machinery and methods, the ad valorem tax at a specific tax of \$1.10 per gallon is greater than it was when specific tax was \$2 per gallon in 1866. The fact that the purchasing power of \$1.10 is now much greater than that of \$2 was when that tax was imposed is a further temptation to fraud.

The following table shows the revenue-producing results under the several rates of taxation on distilled spirits since the establishment of the present internal-revenue system:

CONSUMPTION PER CAPITA OF DISTILLED SPIRITS FROM MATERIALS OTHER THAN FRUIT, AND TAX THEREON AND REVENUE THEREFROM.

Year.	Per cent of tax.	Population.	Aggregate of population.	Aggregate gallons consumed.	Per capita consumed.	Revenue.
1860.....	None.	31, 443, 321	31, 443, 321	83, 904, 285	2. 86	None.
1864.....	\$0. 20	34, 046, 000	34, 046, 000	85, 295, 393	2. 57	\$17, 059, 792
1865.....	2. 00	34, 748, 000	125, 575, 875	37, 979, 104	. 30	75, 958, 208
1866.....		35, 469, 000				
1867.....		36, 211, 000				
1868.....		36, 973, 000				
1868.....		36, 973, 000				
1869.....	. 50	37, 756, 000	154, 652, 000	278, 099, 810	1. 79	139, 049, 905
1870.....		38, 558, 000				
1871.....		39, 555, 000				
1872.....		40, 596, 000				
1872.....		40, 596, 000				
1873.....	. 70	41, 677, 000	102, 000, 000	168, 444, 000	1. 65	117, 900, 800
1874.....		42, 796, 000				
1875.....		43, 951, 000				
1875.....		43, 951, 000				
1876.....		45, 137, 000				
1877.....		46, 353, 000				
1878.....		47, 998, 000				
1879.....		48, 866, 000				
1880.....		50, 155, 783				
1881.....		51, 316, 000				
1882.....	. 90	52, 495, 000	1, 191, 336, 832	1, 412, 997, 777	1. 27	1, 271, 697, 997
1883.....		53, 693, 000				
1884.....		54, 911, 000				
1885.....		56, 148, 000				
1886.....		57, 404, 000				
1887.....		58, 680, 000				
1888.....		59, 974, 000				
1889.....		61, 289, 000				
1890.....		62, 622, 000				
1891.....		63, 975, 000				
1892.....	1. 10	65, 403, 000	110, 615, 275	115, 104, 612	. 95	121, 676, 802
1893.....		66, 826, 000				
1894.....		68, 275, 000				
1895.....		69, 753, 000				
1895.....		69, 753, 000				
1896.....		71, 263, 000				

This table would indicate that the highest revenue-producing rate was 70 cents per gallon.

I would suggest as a remedy for the reduction in revenue and other evils above referred to that the tax on distilled spirits be promptly reduced to 90 cents, possibly to 70 cents per gallon, that a special tax of not less than \$500 or more than \$1,000 per annum be imposed on the industry of distilling, the amount to be determined by the capacity of the distillery, that only stills having a capacity of 20 gallons or more

shall be entitled to registry and survey, or permitted to operate, that the relief from certain provisions of the law relating to the process of distilling, now afforded under section 3255a, Revised Statutes, in case of distilleries of a certain capacity, be withdrawn, and that all distilleries, regardless of size, be required to conform strictly to said provisions of law, and that all distilled spirits placed in wooden packages or jacketed shall be required to be stamped with a wholesale liquor dealer's or rectifier's stamp, and that all persons selling packages of this kind shall be regarded as wholesale liquor dealers and required to make all reports and keep all records connected with that business.

Very respectfully,

G. W. WILSON, *Acting Commissioner.*

The SECRETARY OF THE TREASURY.

PROPOSED TAX ON METHYL ALCOHOL.

In connection with the question of securing additional revenue from distilled spirits by taxing spirits other than the ethyl alcohol now taxed, the following letter in which the proposition is made to levy a tax on methyl alcohol is now submitted for your further consideration:

TREASURY DEPARTMENT,
OFFICE OF THE COMMISSIONER OF INTERNAL REVENUE,
Washington, D. C., July 14, 1897.

SIR: I have the honor to respectfully invite your attention to the advisability of legislative action looking toward the supervision and possibly the taxing of purified wood or methyl alcohol, and desire to submit for your consideration certain facts which have recently been brought to the notice of this office, and certain results which have been arrived at in a preliminary investigation of this product.

The increase of tax upon distilled spirits by the act of August 28, 1894, greatly stimulated the production and use of wood spirits, and with this increased use has come an improvement in methods of manufacture and especially of rectifying or purifying. To such a degree of perfection have the manufacturers attained, that samples of the product of one establishment have been received by this office from revenue agents and special gaugers who were hardly able to distinguish it from grain spirits, and who found that rectifiers considered it potable and were willing to mix it with their whiskies. This is shown by attached report from Revenue Agent W. L. Pitts, dated May 10, 1897. This spirit is produced by the Manhattan Spirit Company, Buffalo, N. Y., and called "Columbian spirits." It is sold by them at \$1.50 per gallon, double the price of their other grades of wood alcohol. Of this article Mr. Pierce, president of the Manhattan Spirit Company, says in his testimony before the Joint Select Committee appointed to consider the question of alcohol in the manufactures and arts (Senate Report No. 1141, p. 391):

"Mr. PIERCE. We reduced the price of the 97 per cent and the 95 per cent, but not of the Columbian spirit. We are selling a comparatively small amount of Columbian spirit, but in regard to that product I wish to say that it is absolutely pure methyl alcohol. It contains no impurities whatever, and it closely approaches grain alcohol in odor. We discovered how to make it in the Columbian year, and we called it Columbian spirit. We have been steadily improving on the quality, and we look forward, if we are permitted to exist, to making that product so fine that it may be used in the manufacture of perfumes and for many articles where it is not now used. It has been constant progress with us, and we also hope to be able to reduce the price of that grade very materially in the future, as our improved methods of manufacture warrant it."

A sample of Columbian spirit was examined in the laboratory of this office, and compared with chemically pure methyl alcohol made in Germany, with the following results:

	Chemically pure methyl alcohol.	Columbian spirit.
Specific gravity at 155° C 15.5°	80, 112	79, 747
Boiling point, $^{\circ}$ C.....	65. 5	65. 5
Iodoform test.....	None.	None.

The results of the above, and of other tests, show that the two spirits are nearly identical, and prove Mr. Pierce's statement that the Columbian spirit is "absolutely pure methyl alcohol" to be practically, though not quite technically, true.

The facts established are these: Highly purified methyl alcohol, an article heretofore confined to the chemical laboratory, is being made and sold in quantities at a low price. It is entirely devoid of the disagreeable and nauseating taste and smell of ordinary wood alcohol, due to its impurities, which constitute its distinguishing mark, and prevent its use for drinking purposes.

No one who is not an expert can distinguish between ethyl and methyl alcohols in their pure condition. They have the same high volatility, the same agreeable vinous odor, and the same biting, pungent taste. Both mix with water in all proportions. Consequently methyl alcohol could take the place of ethyl alcohol, partially or wholly, in most alcoholic beverages, and none but highly educated palates could detect the difference.

The next question is, how would this substitution affect the health of the consumer? The manufacturers of Columbian spirit claim that such substitution is out of the question on account of the injurious effects of methyl alcohol upon the system.

Following is an extract from the testimony of Mr. Pierce upon this point (p. 391):

"The CHAIRMAN. Do you know of any experiments which have been made recently to see whether wood alcohol can be made drinkable?

"Mr. PIERCE. No, sir.

"The CHAIRMAN. You have not heard of such experiments?

"Mr. PIERCE. No, sir.

"The CHAIRMAN. Do you think it is possible?

"Mr. PIERCE. No, sir; I know it is not. We have the obituary notices of a number of gentlemen who have tried it. It is impossible.

"I wish to make a statement from some chemical knowledge of the product. It makes no difference how pure we may make wood alcohol, you may remove every impurity, and you still have its deadly effect on the human system.

"Senator JONES, of Arkansas. What causes that?

"Mr. PIERCE. When it is taken into the stomach it evaporates immediately, and the autopsies which have been performed on the people who have died from drinking it have shown that every blood vessel leading to the heart burst. It accelerates the action of the heart. In fact, its use is advocated in the United States Pharmacopœia in certain cases for that purpose.

"Representative McMILLIN. To accelerate the heart action?

"Mr. PIERCE. Yes, sir.

"Senator JONES, of Arkansas. Is there any perceptible difference in that effect between the refined spirits of the high grade which you make and the other grades?

"Mr. PIERCE. There is no difference. You can not remove that quality. I think if I were going to take some wood alcohol I would rather take the crude, because it would be so nauseous to my stomach that perhaps I should be relieved of it before it had time to get in its deadly work.

"Senator JONES, of Arkansas. Does it kill everybody who drinks it, or does it only occasionally kill a man?

"Mr. PIERCE. It kills every man. You could take a teaspoonful without killing you, but a wineglassful would do it."

A manufacturer of crude wood alcohol, however, Mr. Clark, who testified before the same committee, held quite different views on this subject:

STATEMENT OF FRANKLIN S. CLARK.

"Mr. CLARK. I wish to state that in western North Carolina I have a factory for making wood alcohol. In Wilmington, N. C., I have another factory for refining wood alcohol. I have been engaged in the business for eleven years, under the supposition that the present conditions would continue. I believe if we have free alcohol it will stop both of my factories. That is the first thing.

"Another point is that with free alcohol I do not see how any means can be adopted to prevent its being used for drinking purposes, because wood alcohol is made so refined now that when it is mixed with common alcohol the mixture can be used for drinking purposes.

"The CHAIRMAN. In what proportion?

"Mr. CLARK. In the proportion of about 10 per cent. If you take 50 per cent of grain alcohol and 50 per cent of wood alcohol, and dilute it with water down to one-half, it has not a very distasteful effect upon the tongue, and if you take it down to 10 per cent I believe it may be used for drinking right along.

"The CHAIRMAN. Do you know that that is done, or is it simply your opinion that it might be done?

"Mr. CLARK. It is merely my opinion from the mixtures I have made and have had my men try to see whether they could drink it. I understand that wood alcohol is used to adulterate liquors. That is simply what I have heard. I do not know that it is true. I am firmly convinced that 10 per cent of wood alcohol in grain alcohol could be drank.

"The CHAIRMAN. You do not think that wood alcohol ought to be used in any way for drinking purposes without paying a tax?

"Mr. CLARK. No; I do not. But if you have free alcohol and methylation I see nothing to prevent a large amount of methylated spirits from being used for drinking purposes. That is a thing very easily tested. All you have to do is to take a sample of refined wood alcohol and common alcohol and mix them in that proportion and dilute them with water, and almost any man can drink it."

Compare, also, Mr. Pierce's admission, in another part of his testimony (p. 398):

"The CHAIRMAN. Do people drink methylated spirits?"

"Mr. PIERCE. I would not want to do so, but they do somewhat. That is to say, a great many people in England do."

To disprove the radical statements of Mr. Pierce, I may here instance the fact that Dr. C. A. Crampton, the chemist of this office, in an experiment upon himself a few weeks ago, took over 2 ounces of Columbian spirit internally, in half-ounce doses, suitably diluted, the whole being taken inside of five hours. No serious discomfort followed. This result, in the case of a person unaccustomed to alcohol, is sufficient to prove that methyl alcohol has not the serious toxic effect upon the human system that would be inferred from the testimony quoted. It is misleading under any circumstances to call methyl alcohol a "poison," and to instance deaths which have occurred from taking it as establishing its character as such. All the substances used by man as stimulants or narcotics are poisons in the sense that they produce an injurious effect when taken in sufficient quantities. Ethyl alcohol is a very active therapeutic agent, large quantities producing immediate death by nerve paralysis, less quantities death within a few hours by venous congestion, and its habitual use producing numerous inflammatory and tissue-destroying diseases. The physiological effect of methyl alcohol is very similar, and the important point to be determined is the relative toxicity of the two agents.

This has been the subject of many scientific experiments, especially in Europe, and this office is now engaged in collecting the recorded results. For the purpose of this report it will be sufficient to quote the description of the physiological action of the different alcohols, including ethyl and methyl, as given by Brunton, in his work, "Pharmacology, Therapeutics, and Materia Medica," page 648.

Speaking of methyl, ethyl, propyl, and amyl alcohols, he says:

"These alcohols have all a toxic action when given in sufficiently large doses. The general effect they produce on the organism appears to be much the same in all, viz, paralysis, affecting the nerve centers in the inverse order of their development. Their lethal power and the symptoms they produce are modified by their physical character, such as their solubility in water, and their volatility, for if they are not readily soluble in water they can not be readily absorbed, and probably will not be readily excreted. Their toxic power increases with their atomic weight, so that a less quantity of the higher alcohols will produce death. This is shown in the following table by Dujardin-Beaunets. It will be noticed, however, that the lowest term and also the highest terms of the series form exceptions. This may possibly be due to rapid absorption as compared with excretion (p. 56) in the case of methylic alcohol, and to slow absorption in the case of œnanthic and caprylic alcohols:

Kind of alcohol.		Mean toxic dose in grams per kilogram weight of the animal.	
		Pure.	Diluted.
Nonfermented	Methylic alcohol, CH_4O} .....	.....	7
	Ethylic alcohol, $\text{C}_2\text{H}_6\text{O}$	8	7.75
	Propylic alcohol, $\text{C}_3\text{H}_8\text{O}$	3.9	3.75
Fermented	(Isopropylic) alcohol ($\text{C}_3\text{H}_8\text{O}$) .....	.....	(3.7 to 3.8)
	Butylic alcohol, $\text{C}_4\text{H}_{10}\text{O}$	2	1.85
	Amylic alcohol, $\text{C}_5\text{H}_{12}\text{O}$	1.7	1.50
Nonfermented	Enanthylic alcohol, $\text{C}_7\text{H}_{14}\text{O}$	8	.....
	Caprylic alcohol, $\text{C}_8\text{H}_{18}\text{O}$	7 to 7.5	.....

"All the alcohols produce symptoms, which are divided by Dujardin-Beaunets into three stages. These stages are modified by (a) the kind of alcohol used, (b) its quantity, and (c) the resistance of the subjects.

"Ethylic alcohol has the most typical action, and in poisoning by it all the stages succeed one another in regular order. In the case of the other alcohols obtained by fermentation the stages are also regular, but the farther the alcohol is from ethylic, the less regular do the stages become. They succeed one another more rapidly, their character is less marked, and convulsive phenomena appear.

"In the case of methylic alcohol the excitement is greater, the subsequent stages succeed one another more quickly, and reach their acme sooner; but if the dose be insufficient to cause death, the effects pass off more quickly.

"In the case of œnanthic and caprylic alcohol, the stages do not present the same regularity, and convulsions occur.

"All the alcohols now mentioned lower the temperature.

"On post-mortem examination after acute poisoning by alcohols, the blood, stomach, intestines, liver, lungs, and kidneys are found to be affected. It is possible, however, that some of these poisons are not to be regarded as specific consequences of the action of alcohol, but rather as due to the death by asphyxia which ensued from the respiratory paralysis. The blood is of a dark color, and forms clots in the heart. When the alcohol is given by the mouth the stomach and intestines are much congested and softened, the congestion being greater when the alcohol is undiluted. When the alcohol is injected subcutaneously, the stomach is little altered, but the intestine is congested, the congestion being probably due, according to Dujardin-Beaumets, to elimination of the alcohol by the intestinal mucous membrane. The liver is the gland most affected; it is congested, soft, and friable. The spleen is also gorged with blood, and soft. The lungs are congested with small extravasations, which are most abundant when the alcohol has been given by the mouth. Hemorrhages are observed in the kidneys, especially in the case of the non-fermented alcohols."

It will be seen from the above that this authority places the toxicity of methyl alcohol only about one-eighth higher than ethyl alcohol. More recent experiments seem to tend toward a greater difference, however, especially in chronic or long-continued use, the difficult elimination of methyl alcohol from the system making it more dangerous.

It may safely be concluded, however, that there is not enough difference in the toxicity of the two alcohols to prevent the consumption of methyl alcohol in spirituous beverages if it were substituted for ethyl alcohol. The possibility of such substitution of the pure, or partially purified, wood alcohol has been long recognized by other countries, as will be sufficiently evident from the following extract from the inland-revenue laws of Great Britain:

[Part XXX, section 133.]

"(1) Any liquid containing methylic alcohol so purified or otherwise prepared by filtration or any other process as to be free, wholly or partially, from any flavor or odor which would otherwise pertain to it, shall be deemed to be low wines, and to have been so prepared for the purpose of distilling spirits therefrom, and shall be chargeable with duty and otherwise subject to the regulations to which spirits are subject under part 1 of this act.

"(2) Provided that the Commissioners may, if they think fit, dispense with or modify those regulations with respect to any such preparation."

There can be no doubt of the urgent necessity for an official supervision and control of the manufacture and sale of the article in this country.

An enactment by Congress placing a sufficient tax upon it to pay the expense of its supervision (as in the case of filled cheese, for example) would be the very least that could be done to meet the exigencies of the matter.

There are many strong arguments, however, in favor of placing a revenue-producing tax upon it.

The raw material is abundant and cheap; the process of manufacture comparatively simple; the uses and applications are rapidly increasing, and the industry appears fully as well able to bear a reasonable tax as the grain-alcohol industry which it is supplanting.

Although the manufacturers do not admit that it is or can be used in beverages, they do urge its capability of replacing ethyl alcohol for many other purposes. And they claim that, if present conditions continue, in a very few years it will have superseded the taxed article entirely for all industrial uses, and for all medicinal purposes where it is used externally. Should these expectations be realized, and from present indications there is no reason whatever to doubt their realization, a very serious reduction in the amount of tax collected from distilled spirits by this office must be anticipated.

It is a fact not generally understood, perhaps, that a very considerable fraction of the tax paid upon distilled spirits is derived from alcohol used for other than beverage purposes. And it is also unfortunate that this office is unable, from the means at its disposal, to give an exact estimate of this amount.

Estimates previously made, however (see letter of Commissioner Miller to Secretary Carlisle, August 27, 1894), have placed the figure at 9,000,000 proof gallons, yielding a revenue of \$10,000,000. A tax upon methyl alcohol at one-half the rate now imposed upon ethyl alcohol, viz, 55 cents per proof gallon, would yield as follows:

Upon present production, amounting to 1,500,000 gallons, equal to 3,000,000 proof gallons (see Mr. Pierce's testimony, p. 368)	\$1, 650, 000
Upon 9,000,000 gallons ethyl alcohol displaced	4, 950, 000
Total	6, 600, 000

This would go a considerable way toward making up the deficit, and would, in the opinion of this office, amply meet all the requirements of the case.

Respectfully yours,

G. W. WILSON, *Acting Commissioner.*

The SECRETARY OF THE TREASURY.

WITHDRAWAL OF PRODUCTS, BY MONTHS.

The quantity of each month's product of spirits in distillery warehouses July 1, 1896, which was withdrawn during the year ended June 30, 1897, is shown in the following statement:

[In taxable gallons.]

Product of—	In warehouse July 1, 1896.	Withdrawn during the year ended June 30, 1897.	Remaining in warehouse June 30, 1897.
1891.			
Prior to August, 1891.....	97.8	97.8	.....
August.....	46,940.6	10,843.1	36,097.5
September.....	86,696.1	1,311	85,385.1
October.....	207,321.9	80,686.5	126,635.4
November.....	369,103.9	99,978.9	269,125
December.....	1,092,881.2	338,677.5	754,203.7
1892.			
January.....	1,626,462.5	479,040.7	1,147,421.8
February.....	2,354,712.7	694,074	1,660,638.7
March.....	3,208,369.3	879,165	2,329,204.3
April.....	3,375,436.8	915,221.3	2,460,215.5
May.....	3,499,763.5	944,079.9	2,555,683.6
June.....	2,052,627.5	582,304	1,470,323.5
July.....	540,266.6	144,556.2	395,710.4
August.....	200,764.2	26,239	174,525.2
September.....	473,945.5	135,174.9	338,770.6
October.....	1,022,671.3	275,381.7	747,289.6
November.....	2,130,071.2	657,052.9	1,473,018.3
December.....	3,742,405.2	957,570.2	2,784,835
1893.			
January.....	4,634,606.1	1,222,223.6	3,412,382.5
February.....	4,978,540.6	1,096,706.5	3,881,834.1
March.....	5,978,552.8	1,400,369.4	4,578,183.4
April.....	5,732,872.6	1,349,729.7	4,383,142.9
May.....	5,757,701.5	1,216,205.2	4,541,496.3
June.....	2,208,231	298,120.8	1,910,110.2
July.....	307,106.1	74,370.1	232,736
August.....	179,974.2	33,584.8	146,389.4
September.....	311,022.8	49,421.3	261,601.5
October.....	450,795.6	61,586.6	389,209
November.....	823,797.8	178,412.8	645,385
December.....	1,527,997.5	287,710.3	1,240,287.2
1894.			
January.....	2,342,571.2	422,780	1,919,791.2
February.....	2,592,333.2	406,536.4	2,185,796.8
March.....	3,317,433.4	428,036	2,889,397.4
April.....	3,606,835	497,786.4	3,109,048.6
May.....	3,787,262.7	409,824.5	3,377,438.2
June.....	1,524,648.5	168,312.1	1,356,336.4
July.....	357,998.5	74,712.1	283,286.4
August.....	137,010	23,196.9	113,813.1
September.....	367,723.6	51,182.7	316,540.9
October.....	990,295.2	94,726	895,569.2
November.....	1,539,573.4	210,162	1,329,411.4
December.....	2,841,294.4	336,903.8	2,504,390.6
1895.			
January.....	3,525,256.5	342,058.7	3,183,197.8
February.....	3,745,189.7	387,004.5	3,358,185.2
March.....	4,501,688.5	406,146.1	4,095,542.4
April.....	5,313,184.2	396,573	4,916,611.2
May.....	5,604,232	571,717.8	5,032,514.2
June.....	2,481,812.3	279,953.9	2,201,858.4
July.....	422,657.1	102,902.9	319,754.2
August.....	163,839.9	39,070.7	124,769.2
September.....	181,772.1	24,746.2	157,025.9
October.....	382,474.3	50,314.6	332,159.7
November.....	1,689,772.3	608,293.7	1,081,478.6
December.....	3,892,551.2	1,096,709.2	2,795,842
1896.			
January.....	5,314,480.1	1,548,665.3	3,765,814.8
February.....	5,487,131	1,446,259.2	4,040,871.8
March.....	6,361,832.3	1,794,387.3	4,567,445
April.....	6,872,629.6	1,969,285.5	4,903,344.1
May.....	6,391,460	1,969,152	4,422,308
June.....	4,668,442.5	2,624,881.8	2,043,560.7
Total.....	149,327,121.1	33,272,177	116,054,944.1

DIFFERENT KINDS OF SPIRITS LOST BY LEAKAGE OR EVAPORATION IN WAREHOUSE DURING THE YEAR.

QUANTITY, IN TAXABLE GALLONS, OF EACH KIND OF SPIRITS AS KNOWN TO THE TRADE LOST BY LEAKAGE FROM DISTILLERY WAREHOUSES DURING THE YEAR ENDED JUNE 30, 1897.

District.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	High wines.	Pure, neu- tral, or cologne spirits.	Miscella- neous.	Aggregate.	Specific kinds of spirits re- ported in miscellaneous col- umn.
Alabama.....	.....	.....	.....	.....	.....	.....	.....	227.8	227.8	Corn whisky.
Arkansas.....	26.5	67.4	.....	.....	.....	.....	.....	4,026.3	4,114.2	Do.
First California.....	7	397.3	161.5	.....	.....	.....	73	251.7	890.5	Spirits.
Fourth California.....	.....	.....	.....	.....	.....	.....	.....	2.5	2.5	Malt whisky.
Colorado.....	.....	2.2	.....	.....	.....	.....	.....	2	4.2	Corn whisky.
Connecticut.....	.....	.....	.....	.....	2,003.6	.....	.....	.....	2,003.6	.....
Georgia.....	.....	.....	.....	.....	.....	.....	.....	1,860.6	1,860.6	Corn whisky.
First Illinois.....	147.6	2,068.5	54.6	.....	520.4	.....	.....	27,250.9	30,042	Whisky and spirits.
Fifth Illinois.....	.....	9,840.5	19,710.7	.....	90.6	3.6	156,689.4	32,946.2	219,281	Whisky.
Eighth Illinois.....	139.5	104.9	558.5	.....	.....	1,038	21,586.5	26,314.1	49,741.5	Spirits, corn in excess.
Thirteenth Illinois.....	411.5	20.4	85.1	.....	.....	.....	85.6	1,110.4	1,713	Corn whisky.
Sixth Indiana.....	5,314.5	2,430	22	.....	7.3	.9	374	56,308.2	64,756.9	Whisky, malt and potato.
Seventh Indiana.....	748	27	1,264.4	.....	.....	.....	1,708.1	26,109.6	29,857.1	Whisky and spirits.
Second Kentucky.....	174,079.4	557	1.5	.....	6.1	.....	952.3	.....	175,596.3	.....
Fifth Kentucky.....	825,000.7	60,395.7	.....	.....	.....	.....	.....	2,707.7	888,104.1	Malt.
Sixth Kentucky.....	169,052	43,814.3	118.7	4,384.2	102.3	.....	33.4	79,319.2	296,824.1	Whisky and spirits.
Seventh Kentucky.....	217,647.6	22,398.3	26.6	.....	.....	.....	.....	684.2	240,756.7	Malt whisky and wheat whisky.
Eighth Kentucky.....	302,370.8	13,310.3	.....	.....	.....	.....	.....	112.4	315,793.5	Malt whisky.
Louisiana.....	.....	.....	1,125.1	.....	.....	.....	2,290.3	515.3	3,931.3	Whisky.
Maryland.....	.....	231,838.2	226.8	.....	185.1	.....	13,945.3	4,624.8	250,820.2	Corn whisky.
Third Massachusetts.....	.....	.....	.....	21,835	1,296.5	.....	.....	.....	23,131.5	.....
Minnesota.....	912.9	175.2	2,236.5	.....	2.4	.....	.....	8,356	11,683	Whisky and spirits.
First Missouri.....	10,212.2	1,546	326.8	.....	.....	.....	4,726.7	3,149.9	19,961.6	Whisky and white corn whisky.
Sixth Missouri.....	7,250.6	236.5	.....	.....	.....	.....	.....	.....	7,487.1	.....
Nebraska.....	836.2	868.7	172.8	.....	.....	.....	1,933	1,981	5,791.7	Whisky.
New Hampshire.....	.....	.....	.....	883.6	.....	.....	.....	.....	883.6	.....
Fifth New Jersey.....	.....	14,602.3	752	.....	83.5	.....	882.5	.....	16,320.3	.....
First New York.....	.....	.....	213.4	240.9	4.9	.....	190.5	237.3	887	Do.
Twenty-eighth New York.....	1,701	1,700.8	.....	.....	.....	.....	11.4	205.5	3,618.7	Malt whisky.
Fourth North Carolina.....	.....	35.9	.....	.....	.....	.....	.....	835.5	871.4	Corn whisky.
Fifth North Carolina.....	.....	.....	.....	.....	.....	.....	.....	1,627.3	1,627.3	Do.
First Ohio.....	27,996.6	32,190.4	575	.....	87.1	46.6	.....	61,126.3	122,022	Whisky, malt, corn, and spirits.
Tenth Ohio.....	4,049.9	175.4	.....	.....	.....	.....	.....	.....	4,225.3	.....
Eleventh Ohio.....	2,424.4	1,142.7	47.6	.....	15.5	.....	986.2	2,263.5	6,879.9	Corn, wheat, and malt whisky.

Eighteenth Ohio.....	447.3	3,741.5	.....	.....	.....	.....	.....	278	4,466.8	Whisky, malt, wheat, sugar, and cherry. Wheat whisky.
Oregon	148.8	88.7	.....	.....	.....	.....	11	45.2	293.7	
First Pennsylvania.....	.....	52,865.4	.....	.....	.....	.....	.....	79.2	52,865.4	Wheat and malt whisky.
Ninth Pennsylvania.....	.....	31,715.7	.....	.....	.....	.....	.....	362.1	31,794.9	Wheat whisky.
Twelfth Pennsylvania.....	.....	3,805.3	.....	.....	.....	.....	.....	5,683.6	4,167.4	• Whisky, wheat and malt.
Twenty-third Pennsylvania.....	12	496,907.9	.....	.....	.....	.....	.....	345.5	502,603.5	Corn whisky.
South Carolina.....	.....	.....	.....	.....	.....	.....	.....	485	345.5	Do.
Second Tennessee.....	.....	.....	.....	.....	.....	.....	.....	44,836.4	485	Do.
Fifth Tennessee	6	.....	.....	.....	.....	.....	.....	1,055	44,842.4	Do.
Fourth Texas.....	.....	25.5	.....	.....	.....	.....	.....	83.3	1,080.5	Do.
Second Virginia.....	.....	22.1	.....	.....	.....	.....	.....	745.7	105.4	Do.
Sixth Virginia.....	.....	10,386.2	.....	.....	.....	18	.....	505.9	11,149.9	Do.
West Virginia.....	1,403.1	26,842.9	.....	.....	.....	.....	.....	6,955.1	28,751.9	Rye malt.
First Wisconsin.....	4,457.8	3,918.7	.....	.....	.....	305.3	179	11.7	16,915.4	Whisky.
Total	1,756,797.9	1,070,265.8	28,767.4	27,343.7	4,729.2	1,100.8	206,958.2	405,616.2	3,501,579.2	
Lost by leakage during the year ended June 30, 1896.	1,214,550.5	787,605.3	25,875	21,511.9	5,386.6	5,109.9	188,785.8	365,958.6	2,614,783.6	

The increase of leakage allowed as compared with the year 1896 is 886,795.6 gallons, and is distributed among the different kinds of spirits known to the trade as follows:

Increase of leakage allowed for—	Gallons.
Bourbon whisky	542, 247. 4
Rye whisky	282, 660. 5
Alcohol	2, 892. 4
Rum	5, 831. 8
Pure, neutral, or cologne spirits	18, 172. 4
Miscellaneous	39, 657. 6
Total increase	891, 462. 1
Decrease of leakage allowed for—	Gallons.
Gin	657. 4
High wines	4, 009. 1
Total decrease	4, 666. 5
Net increase	886, 795. 6

DISTILLED SPIRITS ALLOWED FOR LOSS BY LEAKAGE OR EVAPORATION IN DISTILLERY WAREHOUSES.

The quantity of spirits (3,501,579.2 gallons) reported in the preceding table as lost by leakage or evaporation in warehouse is that portion of actual leakage in warehouse from packages withdrawn during the year which has been allowed in accordance with the provisions of section 17 of the act of May 28, 1880, and section 50 of the act of August 28, 1894.

The following statement shows the quantity of spirits, as per original gauge, withdrawn from warehouse for all purposes during the stated period, and the amount and percentage of leakage allowed thereon under the provisions of the act named:

Year.	Total quantity withdrawn.	Leakage allowed.	Percentage of withdrawals.
	<i>Gallons.</i>	<i>Gallons.</i>	
1880	78, 199, 283	75, 834	. 096
1881	84, 335, 900	811, 466	. 962
1882	80, 281, 611	1, 231, 336	1. 533
1883	83, 291, 190	2, 291, 013	2. 750
1884	92, 022, 593	3, 858, 494	4. 193
1885	<i>a</i> 90, 925, 782	4, 424, 314	4. 866
1886	<i>b</i> 78, 566, 767	1, 806, 868	2. 299
1887	70, 782, 951	1, 833, 681	2. 591
1888	74, 391, 751	2, 209, 327	2. 969
1889	81, 879, 458	3, 145, 111	3. 841
1890	88, 065, 945	2, 932, 249	3. 329
1891	92, 761, 985	2, 420, 256	2. 609
1892	100, 094, 159	3, 532, 810	3. 529
1893	108, 353, 427	5, 072, 164	4. 681
1894	99, 107, 108	5, 626, 803	5. 677
1895	<i>c</i> 82, 681, 445. 2	3, 533, 171. 1	4. 273
1896	<i>d</i> 73, 664, 134	2, 614, 783. 6	3. 549
1897	<i>e</i> 74, 662, 498. 8	3, 501, 579. 2	4. 689

a Includes 7,750,696 gallons stamped for export not actually withdrawn.

b Includes 2,494,091 gallons stamped for export not actually withdrawn.

c Includes 2,216,452.2 gallons transferred to general bonded warehouses and on which leakage will be allowed on final withdrawal.

d Includes 7,408,518 gallons transferred to general bonded warehouses and on which leakage will be allowed on final withdrawal.

e Includes 4,358,010 gallons transferred to general bonded warehouses and on which leakage will be allowed on final withdrawal.

EXPORTATION OF DISTILLED SPIRITS.

1. BY DISTRICTS, WITHDRAWN FROM DISTILLERY WAREHOUSES IN 1896.

[Quantities in taxable gallons.]

District.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	Pure, neutral, or cologne spirits.	Miscella- neous.	Aggregate.	Specific kinds of spirits reported in miscellaneous column.
First California	.....	548.3	.....	.....	146.7	.....	.....	695	"Whisky."
Fifth Illinois	.....	.....	108,906.8	.....	.....	2,587.6	4,571.4	116,065.8	
Eighth Illinois	.....	.....	26,731.5	.....	.....	4,746.8	.....	31,478.3	
Sixth Indiana	.....	.....	.....	.....	.....	.....	.....	1,187.5	
Seventh Indiana	1,187.5	.....	43,409.6	.....	.....	.....	2,988.5	46,398.1	Spirits and "whisky."
Second Kentucky	388	.....	.....	.....	.....	.....	.....	388	
Fifth Kentucky	32,747.8	827.5	.....	.....	.....	.....	.....	33,575.3	
Sixth Kentucky	4,519.9	664	.....	158.6	.....	.....	465.6	5,808.1	"Whisky" and spirits.
Seventh Kentucky	9,181.7	835.9	.....	.....	.....	.....	.....	10,017.6	
Eighth Kentucky	2,783.3	.....	.....	.....	769.3	.....	92.2	2,783.3	"Whisky."
Louisiana	.....	.....	23,939.8	.....	.....	.....	.....	24,801.3	
Maryland	.....	548.3	.....	.....	.....	.....	.....	548.3	
Third Massachusetts	.....	.....	.....	812,100	.....	.....	.....	812,100	
First New York	.....	.....	2,272.1	.....	.....	.....	.....	2,272.1	
First Ohio	266.5	812.1	20,427.2	.....	93.1	.....	.....	21,598.9	
Twenty-third Pennsylvania	.....	8,374.6	.....	.....	.....	.....	.....	8,374.6	
Fifth Tennessee	.....	.....	.....	.....	.....	.....	839.3	839.3	Do.
Total	51,074.7	12,610.7	225,687	812,258.6	1,009.1	7,334.4	8,957	1,118,931.5	
Withdrawn during year ended June 30, 1895.	77,825	21,576.2	165,608.7	987,587.8	224.3	37,249.7	20,753.6	1,310,825.3	
More than in 1895.	.....	.....	60,078.3	.....	784.8	.....	.....	.....	
Less than in 1895.	26,750.3	8,965.5	.....	175,329.2	.....	29,915.3	11,796.6	191,893.8	

EXPORTATION OF DISTILLED SPIRITS—Continued.

2. BY DISTRICTS, WITHDRAWN FROM DISTILLERY WAREHOUSES IN 1897.

[Quantities in taxable gallons.]

District.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	Pure, neutral, or cologne spirits.	Miscella- neous.	Aggregate.	Specific kinds of spirits reported in miscellaneous column.
First California		88.8				1,202.4	2,348.5	3,639.7	Spirits, "Whisky."
Fifth Illinois		507.3	227,141.5			2,127.8	5,794.5	235,571.1	
Eighth Illinois			60,103.2			2,707.5	1,031.9	63,842.6	
Sixth Indiana	303.7							303.7	Spirits and "whisky."
Seventh Indiana			2,779.1			7,390.5	21,354.6	31,524.2	
Second Kentucky	173,362.9							173,362.9	
Fifth Kentucky	44,299.8	1,701.2						46,001	"Whisky" and spirits.
Sixth Kentucky	14,249.2	605.8		128.5			6,489.1	21,472.6	
Seventh Kentucky	97,643.9	1,831.9						99,475.8	
Eighth Kentucky	204,225.8							204,225.8	"Whisky."
Louisiana			25,378		441.9	125,246.6	2,968.3	154,034.8	
Maryland		1,427.2						1,427.2	
Third Massachusetts				791,543.1				791,543.1	Whisky, corn and malt, and spirits.
Fifth New Jersey			23,608.7					23,608.7	
First New York			168,734.4			12,736		181,470.4	
First Ohio		1,438.4	1,055.8				2,042.4	4,536.6	
Ninth Pennsylvania		165.4						165.4	
Twenty-third Pennsylvania		6,200.9						6,200.9	
Total	534,085.3	13,966.9	508,800.7	791,671.6	441.9	151,410.8	42,029.3	2,042,406.5	
Withdrawn during year ended June 30, 1896.	51,074.7	12,610.7	225,687	812,258.6	1,009.1	7,334.4	8,957	1,118,931.5	
More than in 1896	483,010.6	1,356.2	283,113.7			144,076.4	33,072.3	923,475	
Less than in 1896				20,587	567.2				

The quantity of spirits (2,042,406.5 gallons) withdrawn for exportation during the fiscal year ended June 30, 1897, is greater than the quantity (1,118,931.5 gallons) so withdrawn during the fiscal year ended June 30, 1896, by 923,475 gallons, the decrease being distributed among the different kinds known to the trade as follows:

Increase in the withdrawals of—	Gallons.
Bourbon whisky	483,010.6
Rye whisky	1,356.2
Alcohol	283,113.7
Pure, neutral, or cologne spirits	144,076.4
Miscellaneous	33,072.3
Total increase	944,629.2

Decrease in withdrawals of—	
Rum	Gallons. 20,587
Gin	567.2
Total decrease	21,154.2
Net increase	923,475

EXPORTATION OF DISTILLED SPIRITS—Continued.

3. BY FOREIGN AND DOMESTIC PORTS FROM DISTILLERY WAREHOUSES IN 1896.

[Quantities in taxable gallons.]

Port to which exported.	Bourbon whisky.														
	Balti- more.	Boston.	Buffalo.	De- troit.	El Paso.	Eagle Pass.	East- port.	Laredo.	Mobile	New Orleans.	New York.	Newport News.	No- gales.	San Fran- cisco.	Seattle.
Acajutla, Central America.....										840. 2	.....	.....	.....	.....	397. 3
Belize, Central America.....															
Bermuda, West Indies.....											965	.....	.....	.....	.....
Bluefields, Central America.....										959. 6	.....	.....	.....	.....	.....
Bonnito, Spain.....										420. 9	.....	.....	.....	.....	.....
Bremen, Germany.....	14, 826. 6	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Caracas, South America.....											79. 9	.....	.....	.....	.....
Copenhagen, Denmark.....						1, 110. 4	.....	.....	.....	413	495. 3	.....	.....	.....	.....
Diaz, Mexico.....											40. 1	.....	.....	.....	.....
Geneva, Switzerland.....															
Guaymas, Mexico.....															
Hamburg, Germany.....															
Honolulu, Sandwich Islands.....	2, 752. 5	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	11, 362. 4	.....	.....	.....
Juan Lopes, Central America.....										838. 9	.....	.....	.....	.....	.....
Juarez, Mexico.....					4, 357. 3	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
La Guayra, South America.....											200. 3	.....	.....	134. 4	.....
La Libertad, Central America.....															
Livingstone, Central America.....									986. 2	.....	.....	.....	.....	.....	.....
Liverpool, England.....											82. 6	.....	.....	.....	.....
London, England.....											611	.....	.....	.....	.....
Mexico, Mexico.....					211. 2	253. 5	.....	2, 514. 6	.....	.....	.....	.....	.....	.....	.....
Montreal, Canada.....		253. 9	.....	249. 9	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
New Laredo, Mexico.....								392. 5	.....	.....	.....	.....	.....	.....	.....
Nogales, Mexico.....															
Port Limon, Central America.....										624. 9	198. 2	.....	.....	.....	.....
Puerto Cortez, Mexico.....										198	.....	.....	.....	.....	.....
Rama, Central America.....										428. 7	.....	.....	.....	.....	.....
Rotterdam, Netherlands.....											40	.....	.....	.....	.....
San Jose, Central America.....										44. 8	.....	.....	.....	756. 8	.....
St. John, Canada.....	729. 5	.....	.....	.....	.....	.....	120. 4	.....	.....	.....	.....	.....	.....	.....	.....
Shanghai, China.....									85. 1	.....	235. 3	.....	.....	.....	.....
Tampico, Mexico.....											406. 3	.....	.....	.....	.....
Total.....	17, 579. 1	729. 5	253. 9	249. 9	4, 568. 5	1, 363. 9	120. 4	2, 907. 1	1, 071. 3	4, 769	3, 828. 9	11, 362. 4	982. 3	891. 2	397. 3

Port to which exported.	Alcohol.										Gin.		Rum.		
	Boston.	Browns-ville.	Eagle Pass.	El Paso.	Laredo.	Mobile.	New Orleans.	New York.	Port Huron.	San Francisco.	New Orleans.	San Francisco.	Boston.	New York.	Toledo.
Acajutla, Central America.....										6,438.4					
Alexandria, Egypt.....														4,465	
Axim, West Coast of Africa.....								435.6					56,977		
Bermuda, West Indies.....											93.1				
Bluefields, Central America.....							2,159.8				330.3				
Bocas del Toro, Central America.....									44,037.5						
Capleton, Canada.....								179.2							
Carracas, Venezuela.....								1,568.2							
Colon, Central America.....															
Diaz, Mexico.....			444.7												
Elmina, Africa.....													525,253.2		
Grand Basam, Africa.....													84,065.5		
Grey Town, Central America.....								4,406.9							
Hamburg, Germany.....								2,150							
Honolulu, Sandwich Islands.....												100.8			
Hull, England.....													4,966.7		
Juarez, Mexico.....			18,356.4												
Liverpool, England.....													127,969.7		
Livingston, Guatemala.....											341.8				
London, England.....								89.4							
Matamoras, Mexico.....		17,333.3			174.2		4,446.7								
Mexico, Mexico.....															
Nassau, West Indies.....								265.6							
Port au Prince, West Indies.....								434.5							
Prescott, Canada.....									116,764.4						
San Andres, Spain.....					881.7										
San Domingo, San Domingo.....								87.1							
San José, Central America.....											97.2	45.9			
Santo Tomas, West Indies.....															
Sydney, Australia.....								850.1							
Sierra Leone, Africa.....													3,828.4		
Smyrna, Turkey.....													4,574.5		
St. Pierre, Miquelon.....	526.3														
Tampico, Mexico.....								1,129.5							
Toronto, Canada.....															158.6
Yokohama, Japan.....										2,527.5					
Total.....	526.3	17,333.3	444.7	18,356.4	174.2	881.7	6,606.5	11,596.1	160,801.9	8,965.9	862.4	146.7	807,635	4,465	158.6

EXPORTATION OF DISTILLED SPIRITS—Continued.

3. BY FOREIGN AND DOMESTIC PORTS FROM DISTILLERY WAREHOUSES IN 1896—Continued.

[Quantities in taxable gallons.]

Port to which exported.	Rye whisky.						Miscellaneous.				Pure, neutral, and cologne spirits.	
	Bal- timore.	El Paso.	New Orleans.	New York.	San Fran- cisco.	Boston.	Browns- ville.	New Orleans.	New York.	Laredo.	Detroit.	New York.
Belize, Central America.....			188.8					434.5	2,753.4			4,317.4
Bermuda, West Indies.....												
Bluefields, Central America.....			529.1					1,166.6				
Bremen, Germany.....	7,507.4			40.9								
Brussels, Belgium.....				189.8								
Bordeaux, France.....												
British Honduras, Central America.....								433	174.4			
Buenos Ayres, South America.....				73.1								
Cape Haitien, West Indies.....												429.4
Ceiba, Central America.....								218.6				
Coatzacoalas, Mexico.....				39.9								
Colon, Central America.....									407.3			
Copenhagen, Denmark.....				123.5								
Corinto, Central America.....				198.3								
Geneva, Switzerland.....				39.4								
Grey Town, Central America.....								651.8				
Guaymas, Mexico.....					45.3							
Hamburg, Germany.....	664			112.2								690.7
Havana, Cuba.....				40.6								
Havre, France.....				193								
Juan Lopez, Central America.....								215.8				
Juarez, Mexico.....		120										
La Libertad, Central America.....					314.3							
Livingston, Guatemala.....			191.5					92.2				
London, England.....				606.2			219.2					
Matamoras, Mexico.....				39.2								1,808.6
Melbourne, Australia.....		182.7								432		
Mexico, Mexico.....												
Nassau, West Indies.....				40.3								
Port Limon, Central America.....				223.9								
Rotterdam, Netherlands.....				223.7								
San Jose, Central America.....			45.3		50.5							
Sydney, Australia.....									1,292.6			
Shanghai, China.....				39								
St. John's, Canada.....				39.2		465.6						
Tampico, Mexico.....												
Toronto, Canada.....											88.3	
Valparaiso, South America.....				36.2								
Vera Cruz, Mexico.....				20.9								

Yokohama, Japan	8, 171. 4	302. 7	954. 7	2, 319. 3	862. 6	452. 5	465. 6	219. 2	3, 212. 5	4, 627. 7	432	88. 3	7, 246. 1
Total													

4. BY FOREIGN AND DOMESTIC PORTS FROM DISTILLERY WAREHOUSES IN 1897.

[Quantities in taxable gallons.]

Port to which exported.	Bourbon.													
	Balti- more.	Boston.	Buffalo.	Eagle Pass.	El Paso.	Laredo.	Mobile.	New Orleans.	New York.	Nogales.	Pensa- cola.	Port Town- send.	San Fran- cisco.	Seattle.
Acajulta, Central America.....														1, 249. 9
Belize, Central America.....								220						
Bluefields, Central America.....							2, 976. 4	218. 5						
Bremen, Germany.....	470, 171													
Cape Town, Africa.....									311. 5					
Cape Gracias, Central America.....									40. 7					
Ceiba, Central America.....								130. 4						
Chihuahua, Mexico.....							418. 7							
Diaz, Mexico.....				436									244. 6	
Ensenada, Argentina.....									82. 1					
Frankfort, Germany.....									39					
Geneva, Switzerland.....									195				320	
Glasgow, Scotland.....														
Guaymas, Mexico.....										1, 359. 4				
Halifax, Nova Scotia.....									349. 2					
Hamburg, Germany.....	35, 839. 2								284. 1					
Juarez, Mexico.....					4, 591									
London, England.....														
Livingston, Central America.....								824. 3						
Mexico, Mexico.....				82. 9		2, 873. 5				40. 8	75. 2			
Montreal, Canada.....			146. 8											
Nogales, Mexico.....										38. 9				
Nagasaki, Japan.....											37. 4			
Port Barrios, Central America.....								291. 5						
Port Limon, Central America.....								3, 201. 9						
Rama, Central America.....								423. 5						
San Juan del Sur, Central America.....									187. 3					
Shanghai, China.....									412. 4					
Sonora, Mexico.....										184. 9				
St. John's, Canada.....		2, 846. 8							115. 7		802. 6			
Tampico, Mexico.....														
Yokohama, Japan.....									37. 4					
Tax-paid.....						182. 5								
Total.....	506, 010. 2	2, 846. 8	146. 8	518. 9	4, 591	3, 056	3, 395. 1	5, 310. 1	3, 856. 7	1, 624. 0	877. 8	37. 4	244. 6	1, 249. 9

EXPORTATION OF DISTILLED SPIRITS—Continued.

4. BY FOREIGN AND DOMESTIC PORTS FROM DISTILLERY WAREHOUSES IN 1897—Continued.

[Quantities in taxable gallons.]

Port to which exported.	Rye.								Gin.	
	Baltimore.	Eagle Pass.	Laredo.	New Orleans.	New York.	Nogales.	Pensacola.	Port Townsend.	Tacoma.	New Orleans.
Bocas del Toro, Central America.....										201.9
Bremen, Germany.....	5,963.1									
Cape Town, Africa.....					39.8					
Coatzacoalcas, Mexico.....					207.5					
Copenhagen, Denmark.....					176.3					
Diaz, Mexico.....		39.5								
Guaymas, Mexico.....						41.9				
Hamburg, Germany.....	1,851				204.6					
Honolulu, Hawaiian Islands.....					840.5					
Livingston, Central America.....										91.7
London, England.....					1,792.4					
Mexico, Mexico.....		119.1	711.8							
Montevideo, Uruguay.....					191			168		
Nagasaki, Japan.....										
Port Barrios, Central America.....				115.4						52.1
Port Limon, Central America.....				374.7	184.6					96.2
Shanghai, China.....					180.8					
Tampico, Mexico.....					238.2		397.2			
Vera Cruz, Mexico.....					42					
Yokohama, Japan.....									46.9	
Tax paid.....					40.6					
Total	7,814.1	158.6	711.8	490.1	4,138.3	41.9	397.2	168	46.9	441.9

Port to which exported.	Alcohol.										
	Brownsville.	Detroit.	Eagle Pass.	El Paso.	Island Pond, Vt.	Laredo.	New Orleans.	Newport, Vt.	New York.	Port Huron.	San Francisco.
Acajulta, Central America.....											15, 810. 8
Bermuda, West Indies.....									3, 040. 3	.....	.....
Bocas del Toro, South America.....							1, 764	.....	.....	.....	.....
Capeton, Canada.....								43, 381. 4	.....	22, 754. 8	.....
Colon, South America.....									3, 145. 3	.....	.....
Curaçoa, West Indies.....			1, 869. 7	.....	.....	.....	.....	.....	443. 7	.....	.....
Grey Town, Central America.....									12, 971. 7	.....	.....

[illegible]

[illegible]

SPIRITS REMOVED IN BOND FOR EXPORT.

The following statement shows the quantity and percentage of production of distilled spirits removed in bond for export during each fiscal year since the passage of the act of June 6, 1872:

Year.	Taxable (proof) gal- lons exported.	Percent- age of pro- duction.	Year.	Taxable (proof) gal- lons exported.	Percent- age of pro- duction.
1873	2, 358, 630	3. 45+	1886	5, 646, 656	7. 02+
1874	4, 060, 160	5. 90+	1887	2, 223, 913	2. 85+
1875	587, 413	. 96+	1888	1, 514, 205	2. 15+
1876	1, 308, 900	2. 25+	1889	2, 590, 235	2. 89+
1877	2, 529, 528	4. 22+	1890	1, 367, 726	1. 25+
1878	5, 499, 252	9. 80+	1891	1, 676, 395	1. 44+
1879	14, 837, 581	20. 63+	1892	3, 218, 787	2. 80+
1880	16, 765, 666	18. 55+	1893	3, 762, 231	2. 14+
1881	15, 921, 482	13. 52+	1894	6, 114, 417	6. 85+
1882	8, 092, 725	7. 64+	1895	<i>a</i> 1, 312, 006. 5	1. 64+
1883	5, 326, 427	7. 19+	1896	<i>b</i> 1, 190, 258. 4	1. 37+
1884	9, 586, 738	12. 70+	1897	<i>c</i> 2, 091, 788. 1	3. 25+
1885	10, 671, 118	14. 24+			

a 1,181.2 of this quantity withdrawn from general bonded warehouses.

b 71,326.9 of this quantity withdrawn from general bonded warehouses.

c 49,381.6 of this quantity withdrawn from general bonded warehouses.

STATEMENT, BY DISTRICTS AND KINDS, OF THE QUANTITY OF SPIRITS WITHDRAWN FROM DISTILLERY WAREHOUSES FOR SCIENTIFIC PURPOSES AND FOR THE USE OF THE UNITED STATES DURING THE YEAR ENDED JUNE 30, 1897.

[Quantities in taxable gallons.]

District.	Bourbon whisky.	Rye whisky.	Alcohol.	Pure, neutral, or cologne spirits.	Miscel- laneous.	Aggre- gate.
First California.....			980. 2	1, 287. 1	<i>a</i> 266. 9	2, 534. 2
First Illinois.....			3, 729. 9			3, 729. 9
Fifth Illinois.....			16, 936. 9	446. 2		17, 383. 1
Eighth Illinois.....			68, 960. 1	452. 4		69, 412. 5
Thirteenth Illinois.....			4, 232. 3			4, 232. 3
Seventh Indiana.....			14, 808. 8			14, 808. 8
Second Kentucky.....			88. 9			88. 9
Seventh Kentucky.....		158. 9	87. 2			246. 1
Eighth Kentucky.....	796. 8					796. 8
Louisiana.....			544. 5	336. 3		880. 8
Maryland.....		1, 234. 3	1, 953. 8	19. 2		3, 207. 3
Minnesota.....			1, 226. 2		<i>a</i> 90	1, 316. 2
First Missouri.....			1, 109. 2			1, 109. 2
Nebraska.....			3, 354. 1			3, 354. 1
First New York.....			16, 183. 3			16, 183. 3
Twenty-eighth New York.....			725. 4			725. 4
First Ohio.....			3, 102. 8			3, 102. 8
First Wisconsin.....			1, 454. 7			1, 454. 7
Total	796. 8	1, 393. 2	139, 478. 3	2, 541. 2	356. 9	144, 566. 4
Withdrawn during the year ended June 30, 1896.....	833. 9	987	82, 531. 4	3, 721. 2	523. 5	88, 597

a Spirits.

INCREASED WITHDRAWALS OF SPIRITS FOR SCIENTIFIC PURPOSES AND USE OF THE UNITED STATES.

The preceding table shows an increase of spirits withdrawn for scientific purposes and for the use of the United States of 55,969.4 gallons over the quantity so withdrawn in the fiscal year ended June 30, 1896, as follows.

Increase in—	Gallons.
Rye	406.2
Alcohol	56,946.9
Total increase	57,353.1
Decrease in—	Gallons.
Bourbon	37.1
Pure, neutral, or cologne spirits	1,180
Miscellaneous	166.6
Total decrease	1,383.7
Net increase	55,969.4

TRANSFER OF SPIRITS FROM DISTILLERY WAREHOUSES TO MANUFACTURING WAREHOUSES.

QUANTITY OF SPIRITS WITHDRAWN FOR TRANSFER TO MANUFACTURING WAREHOUSES DURING THE YEAR ENDED JUNE 30, 1897.

[Quantities in taxable gallons.]

District.	Bour- bon whisky.	Rye whisky.	Rum.	Gin.	Pure, neutral, or cologne spirits.	Miscel- laneous (whisky)	Aggre- gate.	Specific kinds of spir- its reported in miscel- laneous column.
Fifth Illinois					113,249.2	2,100.9	115,350.1	Whisky.
Eighth Illinois					7,691.6		7,691.6	
Seventh Indiana						797	797	Do.
Second Kentucky	1,486						1,486	
Seventh Kentucky	2,712						2,712	
Third Massachusetts			15,291.3				15,291.3	
Minnesota						6,275.2	6,275.2	Whisky and spirits.
First Ohio		1,130.6		218.4		6,422.3	7,771.3	Whisky, corn, malt, and spirits.
Twenty-third Pennsyl- vania		959.7				199.6	1,159.3	Whisky.
Total	4,198	2,090.3	15,291.3	218.4	120,940.8	15,795	158,533.8	
Withdrawn during the year ended June 30, 1896.	1,946	5,626.5	10,101.5	220.7	94,949.5	14,646.2	127,490.4	

INCREASED TRANSFERS OF SPIRITS FROM DISTILLERY WAREHOUSES TO MANUFACTURING WAREHOUSES.

As compared with transfers in 1896, the above table shows an increase of 31,043.4 gallons in the quantity of spirits transferred to manufacturing warehouses, distributed as follows:

Increase in—	Gallons.
Bourbon	2,252
Rum	5,189.8
Pure, neutral, or cologne spirits	25,991.3
Miscellaneous	1,148.8
Total increase	34,581.9
Decrease in—	Gallons.
Rye	3,536.2
Gin	2.3
Total decrease	3,538.5
Net increase	31,043.4

SPIRITS LOST BY CASUALTY IN WAREHOUSE DURING THE YEAR.

QUANTITY OF SPIRITS LOST BY CASUALTY IN DISTILLERY WAREHOUSES DURING THE YEAR ENDED JUNE 30, 1897.

[Quantities in taxable gallons.]

District.	Bourbon whisky.	Rye whisky.	Alco- hol.	Gin.	Pure neutral or co- logne spirits.	Miscel- laneous.	Aggregate.	Specific kinds of spirits re- ported in mis- cellaneous column.
Alabama						484.2	484.2	Corn whisky.
Arkansas						901.6	901.6	Do.
Georgia						349.3	349.3	Corn.
First Illinois								
Fifth Illinois			88.7		.1	.9	89.7	Whisky.
Eighth Illinois						2	2	Spirits.
Thirteenth Illinois			.1				.1	
Sixth Indiana		5.8				43.3	49.1	Whisky.
Second Kentucky	1,742.9						1,742.9	
Fifth Kentucky	10,394.6						10,394.6	
Seventh Kentucky	1,545.3						1,545.3	
Eighth Kentucky	3,624.5						3,624.5	
Louisiana					.1		.1	
Maryland		2.1				.1	2.2	Corn whisky.
Third Massachusetts				.5			.5	
Minnesota	138.3						138.3	
Sixth Missouri	2.2						2.2	
New Mexico	22.5						22.5	
Fourth North Carolina						12,605.7	12,605.7	Do.
Fifth North Carolina		298.6				54,345.3	54,643.9	Do.
First Ohio		.7				5.1	5.8	Spirits.
Eleventh Ohio								
Eighteenth Ohio		.6					.6	
Oregon	2.5						2.5	
First Pennsylvania		.1					.1	
Twelfth Pennsylvania		18,838.7					18,838.7	
Twenty-third Pennsyl- vania		373.1					373.1	
South Carolina						1,470.2	1,470.2	Corn whisky.
Second Tennessee						1,465.5	1,465.5	Do.
Fifth Tennessee						13,944.5	13,944.5	Do.
Sixth Virginia		6,289.2				4,023.2	10,312.4	Do.
West Virginia		22.9					22.9	
Total	17,472.8	25,831.8	88.8	.5	.2	89,640.9	133,035	
Lost by casualty dur- ing year ended June 30, 1896.	1,401,777.7	178,847.6	3.4	.5	189.8	89,638.4	1,670,457.4	

CASUALTIES.

DISTILLED SPIRITS REPORTED AS LOST BY CASUALTY IN DISTILLERY WAREHOUSES, INCLUDING SEIZURES, FRAUDULENT REMOVALS, EXCESSIVE LEAKAGES, ETC., DURING THE FISCAL YEARS 1896 AND 1897.

[Quantities in taxable gallons.]

District.	Fire.	Other casu- alty.	Exces- sive leak- age.	Leak- age or theft.	Theft.	Seized.	Errors in gauge.	Total.
Alabama					47	437.2		484.2
Arkansas	105.6				795.8		.2	901.6
Georgia				91.7	135.1	120.3	2.2	349.3
Sixth Indiana		43.3					5.8	49.1
Fifth Illinois		88.7					1	89.7
Eighth Illinois							2	2
Thirteenth Illinois							.1	.1
Second Kentucky	1,593.4				143.7		5.8	1,742.9
Fifth Kentucky	10,387						7.6	10,394.6
Seventh Kentucky	1,239.5					298.9	6.9	1,545.3
Eighth Kentucky	2,288.2	122.7	321	873.2	10		9.4	3,624.5
Louisiana							.1	.1
Third Massachusetts							.5	.5
Maryland							2.2	2.2
New Mexico		22.5						22.5

DISTILLED SPIRITS REPORTED AS LOST BY CASUALTY IN DISTILLERY WAREHOUSES, INCLUDING SEIZURES, FRAUDULENT REMOVALS, EXCESSIVE LEAKAGES, ETC., DURING THE FISCAL YEARS 1896 AND 1897—Continued.

[Quantities in taxable gallons.]

District.	Fire.	Other casu- alty.	Exces- sive leak- age.	Leak- age or theft.	Theft.	Seized.	Errors in gauge.	Total.
Minnesota.....					138.3			138.3
Sixth Missouri.....							2.2	2.2
Fourth North Carolina.....					1,085.7	11,519.1	.9	12,605.7
Fifth North Carolina.....	2,231.1	363.6		50.1	1,284.7	50,661.8	52.6	54,643.9
First Ohio.....							5.8	5.8
Eighteenth Ohio.....							.6	.6
Oregon.....							2.5	2.5
First Pennsylvania.....							.1	.1
Twelfth Pennsylvania.....	18,791.9	46.8						18,838.7
Twenty-third Pennsylvania.....				372.1			1	373.1
South Carolina.....	545.7				46.5	878		1,470.2
Second Tennessee.....	185.9			88.4	73.6	1,111.7	5.9	1,465.5
Fifth Tennessee.....	13,208.7			725.4			10.4	13,944.5
Sixth Virginia.....	1,135.2			517.7	447	8,212.5		10,312.4
West Virginia.....		21.9					1	22.9
Total.....	51,712.2	709.5	321	2,718.6	4,207.4	73,239.5	126.8	133,035
Year 1896.....	1,589,792	2,552.2	277.4	2,573.2	7,544.9	67,553.1	164.6	1,670,457.4

SPIRITS LOST BY FIRE IN WAREHOUSES FOR THE LAST TWENTY-FIVE YEARS.

The following statement shows the quantity of spirits lost in distillery warehouses by fire during each of the last twenty-five calendar years. As it shows also the stock of spirits in warehouse at the close of each of the fiscal years 1872 to 1896, both inclusive, the percentage of loss on stock held may be readily computed:

[Quantities in taxable gallons.]

Year.	In bond June 30.	Total loss.	Year.	In bond June 30.	Total loss.
1872.....	10,103,392	28,399	1886.....	58,096,620	181,198
1873.....	12,917,462	9,901	1887.....	65,145,269	112,722
1874.....	15,817,709	124,602	1888.....	61,030,236	18,925
1875.....	13,367,253	81,493	1889.....	68,509,288	32,252
1876.....	12,984,896	99,102	1890.....	89,718,271	1,160,769
1877.....	13,258,794	7,487	1891.....	112,921,457	50,431
1878.....	14,088,773	29,913	1892.....	127,596,339	48,944
1879.....	19,212,470	2,465	1893.....	147,894,694	1,975,766
1880.....	31,363,869	14,620	1894.....	137,993,078	58,728.5
1881.....	64,648,111	198,251	1895.....	136,402,552.1	27,655.1
1882.....	89,862,645	175,216	1896.....	149,327,121.1	1,585,299.2
1883.....	80,499,993	396,299			
1884.....	63,502,551	416,609	Total.....	1,650,987,759.2	6,946,076.8
1885.....	54,724,916	109,030			

[Average loss, $\frac{42}{100}$ of 1 per cent.]

The loss during the six months ended June 30, 1897, was 36,908.8 gallons, the stock on hand June 30, 1897, being 137,130,270.1 gallons.

There has not yet been any loss of distilled spirits by fire in any special bonded warehouse established under act of March 3, 1877, nor in any general bonded warehouse established under act of August 28, 1894.

DIFFERENT KINDS OF SPIRITS WITHDRAWN FROM DISTILLERY WAREHOUSES FOR TRANSFER TO GENERAL BONDED WAREHOUSES.

DIFFERENT KINDS OF SPIRITS, AS KNOWN TO THE TRADE, WITHDRAWN FROM DISTILLERY WAREHOUSES DURING THE YEAR ENDED JUNE 30, 1897, FOR TRANSFER TO GENERAL BONDED WAREHOUSES.

[Quantities in taxable gallons.]

District.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	High wines.	Pure, neutral, or cologne spirits.	Miscella- neous.	Total.	Specific kinds of spirits reported in miscellane- ous column.
First California.....	.....	1,725.8	.....	.....	.....	.....	.....	.....	1,725.8	.....
First Illinois.....	.....	.....	.....	.....	2,787	.....	.....	.....	2,787	.....
Fifth Illinois.....	.....	.....	78,297.1	.....	2,452.9	139.7	1,691,581.7	.....	1,778,469.2	Whisky.
Eighth Illinois.....	.....	.....	39,361.6	.....	193.6	.....	76,562.6	5,997.8	374,717.9	Spirits, corn in excess.
Seventh Indiana.....	.....	.....	4,260.4	.....	.....	.....	45,052	631,287	680,599.4	Whisky and spirits.
Second Kentucky.....	58,436.1	2,922.2	.....	.....	705.2	.....	27,372.8	.....	89,436.3	.....
Fifth Kentucky.....	261,678.6	14,207.3	.....	.....	.....	.....	.....	.....	275,885.9	.....
Sixth Kentucky.....	22,178.5	11,280.4	.....	.....	466.5	.....	.....	28,225.3	62,150.7	.....
Seventh Kentucky.....	143,245	3,383.7	.....	.....	.....	.....	.....	2,809.9	149,438.6	Whisky.
Eighth Kentucky.....	42,731	.....	.....	.....	.....	.....	.....	.....	42,731	Malt and wheat whisky.
Maryland.....	.....	3,295.6	.....	.....	.....	.....	.....	.....	3,295.6	.....
Third Massachusetts.....	.....	.....	.....	23,978.9	.....	.....	.....	.....	23,978.9	.....
Minnesota.....	.....	.....	48,325.7	.....	.....	.....	.....	194,536.2	242,861.9	Whisky and spirits.
First Missouri.....	3,454.9	.....	.....	.....	.....	.....	.....	.....	3,454.9	.....
Nebraska.....	.....	1,048.9	100,848.3	.....	2,729.9	.....	447,965.6	13,262.3	565,855	Whisky.
First Ohio.....	.....	1,852.3	.....	.....	.....	.....	.....	7,492.2	9,344.5	Whisky, corn and malt, and spirits.
Eleventh Ohio.....	.....	1,164.5	.....	.....	.....	.....	.....	.....	1,164.5	.....
Twenty-third Pennsylvania.....	.....	46,770.4	.....	.....	.....	.....	.....	.....	46,770.4	.....
Fifth Tennessee.....	.....	.....	.....	.....	.....	.....	.....	703.3	703.3	.....
First Wisconsin.....	.....	.....	.....	.....	2,639.2	.....	.....	.....	2,639.2	Corn whisky.
Total	531,724.1	87,651.1	271,093.1	23,978.9	11,974.3	139.7	2,288,534.7	1,142,914.1	4,358,010	.....
Withdrawn during the year ended June 30, 1896.	1,757,518.2	307,054.1	357,623.1	56,471.3	7,152.9	.....	1,223,341	3,699,357.4	7,408,518	.....

DIFFERENT KINDS OF SPIRITS IN DISTILLERY WAREHOUSES JUNE 30, 1897.

QUANTITY, IN TAXABLE GALLONS, OF SPIRITS, AS KNOWN TO THE TRADE, REMAINING IN DISTILLERY WAREHOUSES JUNE 30, 1897.

District.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	High wines.	Pure, neutral, or cologne spirits.	Miscella- neous.	Aggregate.	Specific kinds of spirits reported in miscellane- ous column.
Alabama.....	.....	.....	.....	.....	.....	.....	.....	51,948.7	51,948.7	Corn whisky.
Arkansas.....	5,144.9	.....	.....	.....	.....	.....	.....	96,335.5	101,480.4	Do.
First California.....	469.2	15,199.8	2,247	.....	1,228.3	.....	4,535	1,783.3	25,462.6	Spirits.
Fourth California.....	.....	.....	.....	.....	.....	.....	.....	2,399.6	2,399.6	Malt whisky.
Colorado.....	.....	134	.....	.....	.....	.....	.....	360	494	Corn whisky.
Connecticut.....	.....	.....	.....	.....	105,212.2	.....	.....	.....	105,212.2	Do.
Georgia.....	.....	546.4	.....	.....	.....	.....	.....	70,903.6	71,450	Whisky and spirits.
First Illinois.....	.....	40,504	617.7	.....	519.6	.....	.....	755,617.7	797,259	Whisky.
Fifth Illinois.....	.....	380,596	308,272.9	.....	98,416.1	233.9	4,124,795	1,088,501.8	6,000,815.7	Spirits, corn in excess.
Eighth Illinois.....	3,768	11,178.6	141,599.1	.....	768.7	376.8	406,572.8	811,217.1	1,375,481.1	Whisky.
Thirteenth Illinois.....	36,991.1	469.5	4,141.6	.....	.....	.....	632.2	4,631.8	46,866.2	Whisky.
Sixth Indiana.....	201,616.1	98,270.4	3,446.3	.....	21,482.4	2,879.1	43.2	2,397,880.8	2,725,618.3	Whisky, malt and potato.
Seventh Indiana.....	18,378.4	1,296.8	48,809.9	.....	.....	.....	6,337.3	310,313.8	385,136.2	Whisky and spirits.
Kansas.....	1,523.2	.....	.....	.....	.....	.....	.....	102.5	1,625.7	Wheat whisky.
Second Kentucky.....	6,239,839.5	46,315	.....	.....	1,755.6	.....	.....	.....	6,287,910.1	Malt.
Fifth Kentucky.....	31,628,417.3	3,713,293.1	.....	.....	.....	.....	.....	121,497.6	35,463,208	Whisky.
Sixth Kentucky.....	6,129,008.5	1,856,965.9	.....	31,080.3	5,414.4	.....	.....	2,410,494.9	10,432,964	Malt and wheat whisky.
Seventh Kentucky.....	12,003,287.3	1,939,113.2	1,569.3	.....	.....	.....	.....	46,843.6	13,990,813.4	Malt whisky.
Eighth Kentucky.....	13,498,341.2	793,656.1	.....	.....	.....	.....	.....	3,756.7	14,295,754	Whisky.
Louisiana.....	.....	8,840,359.3	53,837.3	.....	4,546.3	.....	66,977.6	59,927.9	185,289.1	Corn whisky.
Maryland.....	.....	.....	7,772.7	.....	864.2	.....	38,752.4	92,635.6	8,980,384.2	Whisky and spirits.
Third Massachusetts.....	.....	.....	.....	744,391.5	52,776.8	.....	.....	.....	797,168.3	Whisky and white corn whisky.
Minnesota.....	13,414.4	8,442.4	67,773.1	.....	843.2	.....	.....	258,381.5	348,854.6	Whisky.
First Missouri.....	372,201.5	39,990.2	18,668.7	.....	.....	.....	105,984.1	204,285.6	741,130.1	Whisky.
Sixth Missouri.....	281,844.5	12,371.1	.....	.....	.....	.....	.....	.....	294,215.6	Whisky.
Nebraska.....	69,521	37,157.1	83,333.4	.....	1,303.8	.....	294,777.8	58,791.6	544,884.7	Whisky.
New Hampshire.....	.....	.....	.....	21,911.6	.....	.....	.....	.....	21,911.6	Whisky.
Fifth New Jersey.....	.....	511,201.2	8,082.3	.....	5,123.5	.....	18,083.8	.....	542,490.8	Whisky.
New Mexico.....	936	.....	.....	.....	.....	.....	.....	.....	936	Do.
First New York.....	.....	.....	394,974	.....	10,680.5	.....	16,151.7	10,643.9	432,450.1	Whisky.
Fourteenth New York.....	.....	254.3	.....	.....	.....	.....	.....	.....	254.3	Whisky.
Twenty-eighth New York.....	53,753.3	97,722.3	859.3	.....	36,863.3	.....	232.2	4,510.5	193,940.9	Corn whisky.
Fourth North Carolina.....	.....	185	.....	.....	.....	.....	.....	47,047.2	47,232.2	Do.
Fifth North Carolina.....	.....	.....	.....	.....	.....	.....	.....	71,767.8	71,767.8	Whisky, corn and malt, and spirits.
First Ohio.....	936,537.3	1,744,772.8	20,470.1	.....	16,674.4	5,090	.....	1,815,444.4	4,538,989.5	Whisky, corn, and malt, wheat.
Tenth Ohio.....	235,000.5	39,361.9	.....	.....	.....	.....	.....	.....	274,362.4	Whisky.
Eleventh Ohio.....	39,979.3	36,857.2	4,391.4	.....	3,352	.....	6,807.1	133,497	224,884	Whisky.

QUANTITY, IN TAXABLE GALLONS, OF SPIRITS, AS KNOWN TO THE TRADE, REMAINING IN DISTILLERY WAREHOUSES JUNE 30, 1897—Continued.

District.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	High wines.	Pure, neutral, or cologne spirits.	Miscella- neous.	Aggregate.	Specific kinds of spirits reported in miscellane- ous column.
Eighteenth Ohio.....	9, 618. 9	171, 021. 5	.....	.....	.....	.....	.....	4, 821. 2	185, 461. 6	Whisky, malt, wheat, sugar, and cherry.
Oregon	25, 428. 5	1, 908. 5	162. 4	.....	.....	.....	.....	3, 276. 7	30, 776. 1	Wheat whisky.
First Pennsylvania.....	139. 5	2, 650, 521. 4	.....	.....	.....	.....	.....	22, 074. 7	2, 672, 735. 6	Wheat whisky and rye malt.
Ninth Pennsylvania.....	.....	1, 503, 265. 9	.....	.....	571. 4	.....	.....	2, 922. 8	1, 506, 760. 1	Wheat whisky and malt whisky.
Twelfth Pennsylvania .....	.....	155, 538. 8	.....	.....	.....	.....	.....	7, 798. 5	163, 337. 3	Wheat whisky.
Twenty-third Pennsylvania	2, 272. 8	18, 515, 791. 8	12, 207. 6	.....	1, 212. 7	.....	.....	200, 438. 5	18, 731, 923. 4	Whisky, wheat and malt.
South Carolina .....	.....	.....	.....	.....	.....	.....	.....	4, 650. 5	4, 650. 5	Corn whisky.
Second Tennessee .....	.....	.....	.....	.....	.....	.....	.....	32, 412. 7	32, 412. 7	Do.
Fifth Tennessee	28, 417. 3	11, 877. 9	.....	.....	.....	.....	.....	1, 382, 124. 9	1, 422, 420. 1	Do.
Fourth Texas .....	.....	1, 576. 5	.....	.....	.....	.....	.....	26, 889	28, 465. 5	Do.
Second Virginia .....	.....	643. 1	.....	.....	.....	.....	.....	892. 8	1, 535. 9	Do.
Sixth Virginia	481 7	289, 515. 7	.....	.....	351. 7	.....	.....	20, 286. 9	310, 636	Corn and wheat whisky.
West Virginia.....	14, 124	945, 503. 7	.....	.....	.....	.....	.....	29, 830. 6	989, 458. 3	Rye malt.
First Wisconsin.....	297, 764. 9	175, 062. 3	16, 204. 4	.....	24, 328. 6	.....	5, 602. 1	127, 689. 3	646, 651. 6	Whisky.
Total	72, 148, 220. 6	44, 688, 440. 7	1, 199, 440. 5	797, 383. 4	394, 289. 7	8, 579. 8	5, 096, 284. 3	12, 797, 631. 1	137, 130, 270. 1	
Remaining in warehouses June 30, 1896.	78, 941, 990. 3	47, 076, 145	1, 554, 572. 5	917, 035. 9	306, 945. 9	2, 520. 2	9, 114, 340. 7	11, 413, 570. 6	149, 327, 121. 1	

PRODUCTS, BY MONTHS, OF SPIRITS IN WAREHOUSE JUNE 30, 1897.

IN DISTILLERY WAREHOUSES.

[Quantities in taxable gallons.]

District.	Aug., 1891.	Sept., 1891.	Oct., 1891.	Nov., 1891.	Dec., 1891.	Jan., 1892.
Alabama						
Arkansas						
First California						
Fourth California						
Colorado						
Connecticut						48.4
Georgia					234	493.8
First Illinois					1,247.8	1,752.4
Fifth Illinois		696	3,446.5	4,040.3	22,449.5	45,069.5
Eighth Illinois						
Thirteenth Illinois						
Sixth Indiana			4,258.5	2,383.4	470	
Seventh Indiana						
Kansas						
Second Kentucky			710.5	10,259.9	51,378.9	132,696.3
Fifth Kentucky		22,482.4		68,860.6	188,439.7	186,353.2
Sixth Kentucky				11,174.8	21,485.2	43,419.6
Seventh Kentucky				5,006.5	57,039.5	166,994
Eighth Kentucky				928.1	153,344.9	307,020
Louisiana						
Maryland		3,389.5	17,628.4	49,568.9	57,877.5	67,892.4
Third Massachusetts						
Minnesota						
First Missouri						46.9
Sixth Missouri			48.9	352.5	48	1,214
Nebraska					2,876.2	641.6
New Hampshire						
Fifth New Jersey	82.8	980.2			943.8	1,248.6
New Mexico						
First New York						
Fourteenth New York						
Twenty-eighth New York					1,223.1	1,068.7
Fourth North Carolina						
Fifth North Carolina						
First Ohio				833.2	6,198.4	8,490
Tenth Ohio						
Eleventh Ohio				95.5	92.5	
Eighteenth Ohio				45	46	
Oregon					3,128.6	1,583.5
First Pennsylvania	16,408	10,789.1	11,873.3	1,813	8,910	1,376.5
Ninth Pennsylvania		91.8	922.3	7,810	8,527.1	21,535.1
Twelfth Pennsylvania		45.4		142.9		324
Twenty-third Pennsylvania	19,606.7	39,750.8	77,794	92,322.6	138,996.4	144,397.3
South Carolina						
Second Tennessee						
Fifth Tennessee		332.3	703.8		18,122	3,096
Fourth Texas						
Second Virginia				269	633.5	
Sixth Virginia				13,218.8	9,046.1	10,660
West Virginia		6,827.6	9,249.1		1,245	
First Wisconsin						
Total by months	36,097.5	85,385.1	126,635.4	269,125	754,003.7	1,147,421.8

RECAPITULATION BY STATES AND GROUPS OF STATES.

Alabama, Arkansas, California, Colorado, Connecticut, and Georgia					234	542.2
Illinois	696	3,446.6	4,040.3	23,697.3		46,821.9
Indiana and Kansas		4,258.5	2,383.4	470		
Kentucky	22,482.4	710.5	96,229.9	471,688.2		836,483.1
Louisiana, Maryland, Massachusetts, and Minnesota	3,389.5	17,628.4	49,568.9	57,877.5		67,892.4
Missouri		48.9	352.5	48		1,260.9
Nebraska, New Hampshire, New Jersey, and New Mexico	82.8	980.2		3,820		1,890.2
New York				1,223.1		1,068.7
North Carolina						
Ohio and Oregon			973.7	9,465.5		10,073.5
Pennsylvania	36,014.7	50,677.1	90,589.6	102,088.5	156,433.5	167,632.9
South Carolina and Tennessee		332.3	703.8		18,122	3,096
Texas, Virginia, West Virginia, and Wisconsin		6,827.6	9,249.1	13,487.8	10,924.6	10,660
Total	36,097.5	85,385.1	126,635.4	269,125	754,003.7	1,147,421.8

PRODUCTS, BY MONTHS, OF SPIRITS IN WAREHOUSE JUNE 30, 1897—Cont'd.

IN DISTILLERY WAREHOUSES—Continued.

[Quantities in taxable gallons.]

District.	Aug., 1892.	Sept., 1892.	Oct., 1892.	Nov., 1892.	Dec., 1892.	Jan., 1893.
Alabama.....						
Arkansas.....						
First California.....						
Fourth California.....						
Colorado.....						
Connecticut.....						
Georgia.....	236.4	94.8	226.3	92.4	446.1	
First Illinois.....				222.7	13,647.1	3,955.2
Fifth Illinois.....			216.3	17,693.6	35,647.5	42,131.1
Eighth Illinois.....						
Thirteenth Illinois.....						
Sixth Indiana.....	1,591.9	1,763.7	11,588.1	11,268.3	20,019.2	14,996.4
Seventh Indiana.....						
Kansas.....						
Second Kentucky.....		258.4	6,617.8	17,837.7	51,543.5	153,915.8
Fifth Kentucky.....	53,590.5	16,977.7	110,503.7	273,155.5	632,023.4	844,030.2
Sixth Kentucky.....			11,576.2	83,561.3	177,476.2	221,637.1
Seventh Kentucky.....	33,753.1		21,153.4	105,672.9	386,598.4	640,024.5
Eighth Kentucky.....	13,701.3	12,071.5	44,281.5	280,823.6	545,141.5	673,982.4
Louisiana.....						
Maryland.....	94.9	28,667.6	101,186.5	147,386.8	198,055.1	198,384.1
Third Massachusetts.....	727.3	3,436.2	7,379.3	4,528.7	8,762.6	1,922.3
Minnesota.....						
First Missouri.....						
Sixth Missouri.....					639.4	1,335.6
Nebraska.....						
New Hampshire.....				915		
Fifth New Jersey.....	2,679.3	2,194.3			128.3	2,465.7
New Mexico.....						
First New York.....						
Fourteenth New York.....						
Twenty-eighth New York.....	219.6	447.3	1,618.4	3,446.1	1,196.1	
Fourth North Carolina.....					54.5	
Fifth North Carolina.....					139.6	146.1
First Ohio.....	4,034.6	11,422.7	17,702.4	48,378.6	49,495.6	38,411.6
Tenth Ohio.....						
Eleventh Ohio.....	45.5	275.3	88.7	673.4	602.3	1,705.6
Eighteenth Ohio.....	981.4	185.1	1,052.5	144.2	577.8	1,766
Oregon.....	104.5			763.3	1,353.3	4,521
First Pennsylvania.....	19,717	23,222.1	25,269.2	23,417.8	35,200.2	34,694.4
Ninth Pennsylvania.....		1,673.5	462.6	3,936.3	3,487.2	15,363
Twelfth Pennsylvania.....	941.4	751.8	89.3	1,035.6	998.9	692
Twenty-third Pennsylvania.....	42,106.5	213,656.6	350,569.1	406,476.9	559,760.3	472,881.1
South Carolina.....						
Second Tennessee.....						
Fifth Tennessee.....			1,728.9	8,458.8	24,430.9	3,806.3
Fourth Texas.....					63.9	
Second Virginia.....						
Sixth Virginia.....			535.6	2,655.6	2,198.8	2,530
West Virginia.....		21,530.5	33,353.9	30,473.2	34,933.9	36,439.2
First Wisconsin.....		141.5	89.9		213.4	645.8
Total by months.....	174,525.2	338,770.6	747,289.6	1,473,018.3	2,784,835	3,412,382.5

RECAPITULATION BY STATES AND GROUPS OF STATES.

Alabama, Arkansas, California, Colorado, Connecticut, and Georgia.....	236.4	94.8	226.3	92.4	446.1	
Illinois.....			216.3	17,916.3	49,294.6	46,086.3
Indiana and Kansas.....	1,591.9	1,763.7	11,588.1	11,268.3	20,019.2	14,996.4
Kentucky.....	101,044.9	29,307.6	194,132.6	761,051	1,792,783	2,533,590
Louisiana, Maryland, Massachusetts, and Minnesota.....	822.2	32,103.8	108,565.8	151,915.5	206,817.7	200,306.4
Missouri.....					639.4	1,335.6
Nebraska, New Hampshire, New Jersey, and New Mexico.....	2,679.3	2,194.3		915	128.3	2,465.7
New York.....	219.6	447.3	1,618.4	3,446.1	1,196.1	
North Carolina.....					194.1	146.1
Ohio and Oregon.....	5,166	11,883.1	18,843.6	49,959.5	52,029	46,404.2
Pennsylvania.....	62,764.9	239,304	376,390.2	434,866.6	599,446.6	523,630.5
South Carolina and Tennessee.....			1,728.9	8,458.8	24,430.9	3,806.3
Texas, Virginia, West Virginia, and Wisconsin.....		21,672	33,979.4	33,128.8	37,410	39,615
Total.....	174,525.2	338,770.6	747,289.6	1,473,018.3	2,784,835	3,412,382.5

PRODUCTS, BY MONTHS, OF SPIRITS IN WAREHOUSE JUNE 30, 1897—Cont'd.

IN DISTILLERY WAREHOUSES—Continued.

[Quantities in taxable gallons.]

District.	Feb., 1893.	Mar., 1893.	Apr., 1893.	May, 1893.	June, 1893.	July, 1893.
Alabama.....						
Arkansas.....	45.3		465.9		1,325.7	898.6
First California.....						
Fourth California.....						
Colorado.....						
Connecticut.....		43.4				
Georgia.....	327.5	273.5		554.2	515.9	250.3
First Illinois.....	1,931	3,135	6,451.3	1,718.9		
Fifth Illinois.....	32,065.9	35,245.9	4,899.4	927.2	88.7	
Eighth Illinois.....	2,447.9	3,530.9	3,404.1	2,019.2		
Thirteenth Illinois.....	1,344.8			5,520.9		
Sixth Indiana.....	10,194	9,647.4	9,803.4	15,470.9	12,001.5	2,193.5
Seventh Indiana.....		180.1	89.9	224.4		
Kansas.....						
Second Kentucky.....	210,327.2	311,657.1	310,540.5	264,536.8	41,931.2	2,738.4
Fifth Kentucky.....	964,906	1,332,046.5	1,303,523.5	1,482,067.6	619,862.3	33,398.5
Sixth Kentucky.....	288,756.8	335,411	351,734.3	397,052.3	250,405.4	
Seventh Kentucky.....	728,123.4	754,130.4	738,986.5	680,493.9	161,396.5	11,813.7
Eighth Kentucky.....	748,814.1	788,037.8	645,947.1	686,595.5	202,158.8	5,857.7
Louisiana.....						
Maryland.....	206,067.4	211,504.5	221,009.4	235,262.2	116,984.4	1,901.4
Third Massachusetts.....	4,933.9	953.9	3,582.4		45.1	1,035.9
Minnesota.....						
First Missouri.....	108.9	186	1,392.6	1,717.9	3,006.5	1,344.4
Sixth Missouri.....	2,210	944.4	4,784.6	9,976.2	6,746.8	402.6
Nebraska.....						
New Hampshire.....	455.6				219.8	
Fifth New Jersey.....	2,560	7,498.4	6,642.4	2,879	1,702.7	548.8
New Mexico.....						
First New York.....						
Fourteenth New York.....						
Twenty-eighth New York.....			1,314	3,057.3		649.4
Fourth North Carolina.....	168.9	44.4				
Fifth North Carolina.....	35.4	113.7	93.3	181.6	166.5	134.7
First Ohio.....	42,365.8	55,179.7	49,756.8	50,469.8	32,921.5	
Tenth Ohio.....						
Eleventh Ohio.....	3,051.3	1,050.4	71.1	1,297.6	2,807.4	143.6
Eighteenth Ohio.....	3,308.4	627.1	1,491.9	1,063.3	2,365.7	123
Oregon.....	4,647.7	1,709.4				
First Pennsylvania.....	41,944.9	33,303.8	38,817.1	43,664	41,598	38,570
Ninth Pennsylvania.....	30,808.8	41,904.3	22,119.5	15,110.4	9,126.2	2,830.7
Twelfth Pennsylvania.....	936	493.1	135.9	601.6	1,291.6	918.3
Twenty-third Pennsylvania.....	496,903.6	571,536.4	556,460.5	550,753.6	375,125.2	124,451.6
South Carolina.....				47.6		
Second Tennessee.....			94.2			
Fifth Tennessee.....	7,639.5	19,712	36,242.1	40,496.8	3,123.3	2,034.3
Fourth Texas.....				114.8		
Second Virginia.....						
Sixth Virginia.....	4,433.4	10,723.9	17,517.2	13,885.2	311	496.6
West Virginia.....	39,070.1	45,503.6	43,075.9	33,009.7	20,460.3	
First Wisconsin.....	900.6	1,855.4	2,696.1	725.9	2,422.2	
Total by months.....	3,881,834.1	4,578,183.4	4,383,142.9	4,541,496.3	1,910,110.2	232,736

RECAPITULATION BY STATES AND GROUPS OF STATES.

Alabama, Arkansas, California, Colorado, Connecticut, and Georgia.....	372.8	316.9	465.9	554.2	1,841.6	1,148.9
Illinois.....	37,789.6	41,911.8	14,754.8	10,186.2	88.7	
Indiana and Kansas.....	10,194	9,827.5	9,893.3	15,695.3	12,001.5	2,193.5
Kentucky.....	2,940,927.5	3,521,282.8	3,350,731.9	3,510,746.1	1,275,754.2	53,808.3
Louisiana, Maryland, Massachusetts, and Minnesota.....	211,001.3	212,458.4	224,591.8	235,262.2	117,029.5	2,937.3
Missouri.....	2,318.9	1,130.4	6,177.2	11,694.1	9,753.3	1,747
Nebraska, New Hampshire, New Jersey, and New Mexico.....	3,015.6	7,498.4	6,642.4	2,879	1,922.5	548.8
New York.....			1,314	3,057.3		649.4
North Carolina.....	204.3	158.1	93.3	181.6	166.5	134.7
Ohio and Oregon.....	53,373.2	58,566.6	51,319.8	52,830.7	38,094.6	266.6
Pennsylvania.....	570,593.3	647,237.6	617,533	610,129.6	427,141	166,770.6
South Carolina and Tennessee.....	7,639.5	19,712	36,336.3	40,544.4	3,123.3	2,034.3
Texas, Virginia, West Virginia, and Wisconsin.....	44,404.1	58,082.9	63,289.2	47,735.6	23,193.5	496.6
Total.....	3,881,834.1	4,578,183.4	4,383,142.9	4,541,496.3	1,910,110.2	232,736

PRODUCTS, BY MONTHS, OF SPIRITS IN WAREHOUSE JUNE 30, 1897—Cont'd.

IN DISTILLERY WAREHOUSES—Continued.

[Quantities in taxable gallons.]

District.	Aug., 1893.	Sept., 1893.	Oct., 1893.	Nov., 1893.	Dec., 1893.	Jan., 1894.
Alabama						
Arkansas		515			120.2	757.3
First California						
Fourth California						
Colorado						
Connecticut						
Georgia	546.9	91.8		21.5		75.1
First Illinois					3,612.3	11,077.9
Fifth Illinois			666	4,246.9		
Eighth Illinois						
Thirteenth Illinois						
Sixth Indiana			20,094.9	6,999.7	1,295.4	44.6
Seventh Indiana			133.3			45.4
Kansas						
Second Kentucky	884	614.4	43.9	133.1	13,047.4	34,742.1
Fifth Kentucky	10,826.6			36,122.3	326,218.2	638,553.8
Sixth Kentucky				8,665.6	74,659.6	190,812
Seventh Kentucky	1,548.7		10,161.1	40,520.5	127,000	153,818
Eighth Kentucky		138.7		21,622.3	42,444.6	181,906.2
Louisiana						
Maryland	2,307.8	60,442.7	67,741.4	108,347.8	178,823.7	198,383.3
Third Massachusetts		4,387.5	133.3	677.8	811	683.6
Minnesota				3,363	8,008.1	5,500.2
First Missouri		244.3	490.8	564.7	653.7	1,019.8
Sixth Missouri		44.8	44.7	713.2	88.9	10.1
Nebraska						
New Hampshire				1,597.1	455.4	269.2
Fifth New Jersey	806.3	1,851.1	1,408.5	4,564.2	3,986.9	6,780.2
New Mexico						
First New York						
Fourteenth New York						
Twenty-eighth New York					2,400.4	6,006.4
Fourth North Carolina	45.7			29.9		
Fifth North Carolina	222.8	246.6	273.8	273.4	271.8	140.4
First Ohio			5,439.6	18,588.8	21,966.7	12,082.5
Tenth Ohio						
Eleventh Ohio	40	306.7	173.4	1,303.3	1,283.3	2,231.2
Eighteenth Ohio	71.8	88.8	48.1	96.1	675.9	1,346.1
Oregon	294.6	463.8	861.5	579.7		
First Pennsylvania	41,734.3	37,608.2	41,062.5	47,187.5	59,441.3	37,492.5
Ninth Pennsylvania	2,647.9	630.1	3,389.8	4,414	9,520.2	11,938.9
Twelfth Pennsylvania		553.3	2,333.3	1,658.8	1,892	1,540.2
Twenty-third Pennsylvania	80,549	120,723.8	195,743.7	292,793.6	329,282.1	398,044.7
South Carolina						
Second Tennessee					44.5	
Fifth Tennessee	3,501.8	9,692.1	11,210.4	10,753.8	9,184.9	6,479.4
Fourth Texas			740.7	511.7	316	92.5
Second Virginia						
Sixth Virginia	90	266.6	535	1,020.9	3,637.3	4,681.6
West Virginia		22,670.2	25,504.2	26,652.2	18,783.5	13,144.7
First Wisconsin	271.2	21	775.1	1,361.6	361.9	91.3
Total by months	146,389.4	261,601.5	389,009	645,385	1,240,287.2	1,919,791.2

RECAPITULATION BY STATES AND GROUPS OF STATES.

Alabama, Arkansas, California, Colorado, Connecticut, and Georgia	546.9	606.8		21.5	120.2	832.4
Illinois			666	4,246.9	3,612.3	11,077.9
Indiana and Kansas			20,228.2	6,999.7	1,295.4	90
Kentucky	13,259.3	753.1	10,205	107,063.8	583,369.8	1,199,832.1
Louisiana, Maryland, Massachusetts, and Minnesota	2,307.8	64,830.2	67,874.7	112,388.6	187,642.8	204,567.1
Missouri		289.1	535.5	1,277.9	742.6	1,029.9
Nebraska, New Hampshire, New Jersey, and New Mexico	806.3	1,851.1	1,408.5	6,161.3	4,442.3	7,049.4
New York					2,400.4	6,006.4
North Carolina	268.5	246.6	273.8	303.3	271.8	140.4
Ohio and Oregon	406.4	859.3	6,522.6	20,567.9	23,925.9	15,659.8
Pennsylvania	124,931.2	159,515.4	242,529.3	346,053.9	400,135.6	449,016.3
South Carolina and Tennessee	3,501.8	9,692.1	11,210.4	10,753.8	9,229.4	6,479.4
Texas, Virginia, West Virginia, and Wisconsin	361.2	22,957.8	27,555	29,546.4	23,098.7	18,010.1
Total	146,389.4	261,601.5	389,009	645,385	1,240,287.2	1,919,791.2

PRODUCTS, BY MONTHS, OF SPIRITS IN WAREHOUSE JUNE 30, 1897—Cont'd.

IN DISTILLERY WAREHOUSES—Continued.

[Quantities in taxable gallons.]

District.	Feb., 1894.	Mar., 1894.	Apr., 1894.	May, 1894.	June, 1894.	July, 1894.
Alabama.....						
Arkansas.....	744.9	1,219.8	1,362.5	3,019.9	2,841.8	552.4
First California.....						
Fourth California.....						
Colorado.....						
Connecticut.....						
Georgia.....		122.2	68.6	113.3	92.8	44.5
First Illinois.....	17,347.3	15,814.6	2,065	6,733	4,222.5	
Fifth Illinois.....				44,662		
Eighth Illinois.....						
Thirteenth Illinois.....						
Sixth Indiana.....	14,864.9	21,106.4	19,592.8	34,571	20,934.4	3,251.2
Seventh Indiana.....		3,770.3	2,587.7	410.4		
Kansas.....						
Second Kentucky.....	33,336.1	56,935.7	91,583.5	112,083.7	10,972.4	268.9
Fifth Kentucky.....	688,999.4	942,863.4	1,164,258.3	1,194,287.4	393,920.8	118,812.9
Sixth Kentucky.....	240,537.9	353,313.7	349,305.4	407,635.1	139,499.6	
Seventh Kentucky.....	207,568.2	256,572.9	291,161.8	375,282.1	100,567.9	7,667.1
Eighth Kentucky.....	225,734.2	273,660.8	287,780.1	302,292.8	117,476.9	1,271.2
Louisiana.....						
Maryland.....	214,984	273,871.2	268,223.2	239,244.6	87,182.2	7,399
Third Massachusetts.....		2,379.6	1,255.6	87		
Minnesota.....	4,985.5					
First Missouri.....	1,261.5		2,097.7	4,895.8	1,624.7	553.3
Sixth Missouri.....	1,794.3	3,413.6	6,952.1	11,297.2	11,101.1	
Nebraska.....	415.5	1,309.4			3,168.6	
New Hampshire.....	364.9	1,422.5		875.2		
Fifth New Jersey.....	3,154.1	2,331.9	8,663.3	14,355.7	25,326.7	15,576.1
New Mexico.....						
First New York.....						
Fourteenth New York.....						
Twenty-eighth New York.....	4,907.2	2,032.3	3,522.3	1,076	3,895.3	
Fourth North Carolina.....	173.3	136		56.4		
Fifth North Carolina.....	477.1	181.4	226.7	279	186	137.2
First Ohio.....	21,861.2	28,158.5	59,037.7	83,776.7	48,536.4	
Tenth Ohio.....						
Eleventh Ohio.....	2,228.9	912.2	847.4	364.4		
Eighteenth Ohio.....	3,273.7	3,283	2,055.1	2,437.9	3,274.4	1,940.7
Oregon.....						
First Pennsylvania.....	46,392.8	48,807.5	39,200.5	35,599.3	34,828.1	2,233.3
Ninth Pennsylvania.....	17,185.4	23,083.9	23,895.1	26,479.5	7,244.8	6,668.1
Twelfth Pennsylvania.....	652	687.4	994.4	857.7	2,449.9	2,462.4
Twenty-third Pennsylvania.....	409,671.4	541,496.2	447,534.4	433,098.9	311,094.7	104,010.1
South Carolina.....					32.1	128.4
Second Tennessee.....	46.1	44.9	86.2	72.4	134.8	394
Fifth Tennessee.....	4,723	6,207.9	8,053.9	6,024.3	13,675.3	9,130.3
Fourth Texas.....	90.2	139.9	375	234.9	176.4	
Second Virginia.....					120.6	
Sixth Virginia.....	5,236.9	5,565.1	7,775.5	17,181.5	8,652.7	434.6
West Virginia.....	11,331.9	14,925	9,943.4	14,175.3	3,102.5	
First Wisconsin.....	1,453	3,628.2	8,543.4	3,877.8		350.7
Total by months.....	2,185,796.8	2,889,397.4	3,109,048.6	3,377,438.2	1,356,336.4	283,286.4

RECAPITULATION BY STATES AND GROUPS OF STATES.

Alabama, Arkansas, California, Colorado, Connecticut, and Georgia.....	744.9	1,342	1,431.1	3,133.2	2,934.6	596.9
Illinois.....	17,347.3	15,814.6	2,065	51,395	4,222.5	
Indiana and Kansas.....	14,864.9	24,876.7	22,180.5	34,981.4	20,934.4	3,251.2
Kentucky.....	1,396,175.8	1,883,346.5	2,184,089.1	2,391,581.1	762,437.6	128,020.1
Louisiana, Maryland, Massachusetts, and Minnesota.....	219,969.5	276,250.8	269,478.8	239,331.6	87,182.2	7,399
Missouri.....	3,055.8	3,413.6	9,049.8	16,193	12,725.8	553.3
Nebraska, New Hampshire, New Jersey, and New Mexico.....	3,934.5	5,063.8	8,663.3	15,230.9	28,495.3	15,576.1
New York.....	4,907.2	2,032.3	3,522.3	1,076	3,895.3	
North Carolina.....	650.4	317.4	226.7	335.4	186	137.2
Ohio and Oregon.....	27,363.8	32,353.7	61,940.2	86,579	51,810.8	1,940.7
Pennsylvania.....	473,901.6	614,075	511,624.4	496,035.4	355,617.5	115,373.9
South Carolina and Tennessee.....	4,769.1	6,252.8	8,140.1	6,096.7	13,842.2	9,652.7
Texas, Virginia, West Virginia, and Wisconsin.....	18,112	24,258.2	26,637.3	35,469.5	12,052.2	785.3
Total.....	2,185,796.8	2,889,397.4	3,109,048.6	3,377,438.2	1,356,336.4	283,286.4

PRODUCTS, BY MONTHS, OF SPIRITS IN WAREHOUSE JUNE 30, 1897—Cont'd.

IN DISTILLERY WAREHOUSES—Continued.

[Quantities in taxable gallons.]

District.	Aug., 1894.	Sept., 1894.	Oct., 1894.	Nov., 1894.	Dec., 1894.	Jan., 1895.
Alabama.....						
Arkansas.....	384.2		812.4	1,085.2	1,894.5	1,548.3
First California.....			887.5	718.5	178	
Fourth California.....				297.8	452.2	
Colorado.....						
Connecticut.....						
Georgia.....	374.8	410.6	364.6	84.5	1,018.7	1,056.3
First Illinois.....	3,449.2			973.7	6,931.9	7,034.3
Fifth Illinois.....				14,094.8	79,035	50,903.1
Eighth Illinois.....		873.5		45.2	5,709.3	554.4
Thirteenth Illinois.....	1,147.3	5,203.3	15,079.5	1,735.2		807.4
Sixth Indiana.....	992.6		18,617.5	22,483.4	29,954.9	50,549
Seventh Indiana.....						
Kansas.....						
Second Kentucky.....	176.9	7,951.4	816.7	3,554	34,359.1	66,236.1
Fifth Kentucky.....	28,361.8		2,709.3	153,456.4	584,646	847,200.4
Sixth Kentucky.....				25,208.5	156,472	304,509.6
Seventh Kentucky.....				60,502.9	180,412.6	287,086.3
Eighth Kentucky.....	207.4		498.6	56,869.1	250,377.8	394,496.7
Louisiana.....						
Maryland.....	539.1	82,407.2	235,350.9	266,415.8	286,311.3	283,745.7
Third Massachusetts.....		4,320.5	1,200.8	2,249.1	8,574.3	3,520.7
Minnesota.....						
First Missouri.....				479.5	747.7	2,718.4
Sixth Missouri.....			379	627.5	766.2	2,832.8
Nebraska.....						
New Hampshire.....					1,502.6	274.2
Fifth New Jersey.....	5,621.1	24,853.8	33,166.2	15,140.9		3,637
New Mexico.....						
First New York.....						1,308.9
Fourteenth New York.....						
Twenty-eighth New York.....					3,607.2	5,046.5
Fourth North Carolina.....				137	44.5	
Fifth North Carolina.....	133.6	178.3	181.8		146.8	300.6
First Ohio.....		40,179.1	79,677	37,178.6	109,402.6	110,702.4
Tenth Ohio.....						
Eleventh Ohio.....			536.8	814.9	789	781.3
Eighteenth Ohio.....			856.9	900.5	2,781	4,907.3
Oregon.....						
First Pennsylvania.....	89.8	29,583.1	44,888.8	59,537.2	66,665.6	74,673.9
Ninth Pennsylvania.....	3,322	6,640.4	13,944.2	49,679.6	70,122.9	40,171.7
Twelfth Pennsylvania.....	2,695.3	2,594.1	2,343	5,103.8	5,692.4	2,823.6
Twenty-third Pennsylvania.....	57,107.8	72,813.3	359,335.3	506,278.8	581,226.3	589,605.8
South Carolina.....		86.1		95.5		46.8
Second Tennessee.....	217.3		25.3	265.6	45.6	38.9
Fifth Tennessee.....	7,319.1	3,430.7	3,781.7	9,271.7	7,470.2	11,486.2
Fourth Texas.....						
Second Virginia.....			244.1	188.1	242.5	217.1
Sixth Virginia.....	281.6	540.1	1,830.4	5,218.7	8,324.9	9,618.5
West Virginia.....		8,491.7	56,253.2	22,077.3	18,324.7	16,010.9
First Wisconsin.....	1,392.2	27,983.7	21,787.7	6,642.1	4,160.3	6,746.7
Total by months.....	113,813.1	316,540.9	895,569.2	1,329,411.4	2,508,390.6	3,183,197.8

RECAPITULATION BY STATES AND GROUPS OF STATES.

Alabama, Arkansas, California, Colorado, Connecticut, and Georgia.....	759	410.6	2,064.5	2,186	3,543.4	2,604.6
Illinois.....	4,596.5	4,076.8	15,079.5	16,848.9	91,676.2	59,299.2
Indiana and Kansas.....	992.6		18,617.5	22,483.4	29,954.9	50,549
Kentucky.....	28,746.1	7,951.4	4,024.6	299,590.9	1,206,267.5	1,899,529.1
Louisiana, Maryland, Massachusetts, and Minnesota.....	539.1	86,727.7	236,551.7	268,664.9	294,885.6	287,266.4
Missouri.....			379	1,107	1,513.9	5,551.2
Nebraska, New Hampshire, New Jersey, and New Mexico.....	5,621.1	24,853.8	33,166.2	15,140.9	1,502.6	3,911.2
New York.....					3,607.2	6,355.4
North Carolina.....	133.6	178.3	181.8	137	191.3	300.6
Ohio and Oregon.....		40,179.1	81,070.7	38,894	112,972.6	116,391
Pennsylvania.....	63,214.9	111,630.9	420,511.3	620,599.4	723,707.2	707,275
South Carolina and Tennessee.....	7,536.4	3,516.8	3,807	9,632.8	7,515.8	11,571.9
Texas, Virginia, West Virginia, and Wisconsin.....	1,673.8	37,015.5	80,115.4	34,126.2	31,052.4	32,593.2
Total.....	113,813.1	316,540.9	895,569.2	1,329,411.4	2,508,390.6	3,183,197.8

PRODUCTS, BY MONTHS, OF SPIRITS IN WAREHOUSE JUNE 30, 1897—Cont'd.

IN DISTILLERY WAREHOUSES—Continued.

[Quantities in taxable gallons.]

District.	Feb., 1895.	Mar., 1895.	Apr., 1895.	May, 1895.	June, 1895.	July, 1895.
Alabama			89.5	89.3	10	46.1
Arkansas	1,116.6	1,373.8	1,298.3	716.7	746.9	
First California			530	723.7	1,966.5	
Fourth California						
Colorado						
Connecticut		361.9		45.1		225.3
Georgia	598.2	1,814.7	931	1,194.9	1,368.2	228.1
First Illinois	6,185	6,695	22,364.1		5,999.2	55,657.1
Fifth Illinois	83,258.2	39,707.1	8,837.9	3,097.8	71,980.8	2,721.7
Eighth Illinois	381.5	95.9	1,159.4	3,116.3		
Thirteenth Illinois		316.3	318.6	35.9		
Sixth Indiana	59,797.2	39,847.2	11,831.3	69,477.9	82,624.7	3,451.5
Seventh Indiana			137.3	2,741.2		
Kansas			51.5	51		
Second Kentucky	101,144.9	185,850.6	296,635.3	273,614	60,758.6	223.6
Fifth Kentucky	950,702.4	1,052,736.3	1,485,428.9	1,493,911.4	481,171.5	83,180
Sixth Kentucky	341,642.8	544,923.3	605,577	585,580.7	201,605.6	279.4
Seventh Kentucky	308,538.7	409,154.1	565,644.5	633,669.7	256,031.2	24,616.2
Eighth Kentucky	388,864	494,979.4	570,069	629,679	336,463.6	7,465.3
Louisiana	3,449.6					
Maryland	254,401.4	307,461.8	317,830.1	291,004.7	160,735.8	6,656
Third Massachusetts	2,315	13,245.5	2,366.5	24,325.7	9,825	
Minnesota						
First Missouri	2,201.2	10,629.5	682.1	11,093.7	2,951.4	42.9
Sixth Missouri	3,288.5	7,243.9	8,081.1	16,575.7	10,937.1	
Nebraska						
New Hampshire	728.8	2,021.2	1,480			
Fifth New Jersey	1,755.3	4,679	14,077.1	13,120.3	785.6	6,127.7
New Mexico					106.8	
First New York			1,288.5	1,096.1	1,644.2	172.9
Fourteenth New York			126.3	128		
Twenty-eighth New York	8,331.1	14,108.2	9,245.1			
Fourth North Carolina	141.5	46.5	45.6	47.5	27.1	
Fifth North Carolina	638.6	675.9	129.3	235.5	100.4	47
First Ohio	130,979.2	171,637.5	178,658	166,554	25,265.9	21,699.3
Tenth Ohio			4,363.4	9,509.1		
Eleventh Ohio	480.8	181.6	5,266.1	3,440.5	84.3	
Eighteenth Ohio	5,559.8	6,829.8	2,490.4	2,339.4	2,214.3	
Oregon						
First Pennsylvania	68,976.3	72,104.2	75,430.4	72,168.4	71,340.7	28,249.9
Ninth Pennsylvania	25,957	40,904.5	48,249.6	46,408.8	25,861.7	6,140.3
Twelfth Pennsylvania	2,940.5	3,330.4	4,380.8	4,196.8	5,414.7	3,376.4
Twenty-third Pennsylvania	559,212	616,767.1	621,550.6	604,376	328,000.5	40,263.7
South Carolina						
Second Tennessee		261.4	244.4	476.9	87.1	186.7
Fifth Tennessee	13,725.1	10,259.2	12,940.5	21,571.9	17,677.1	10,223.2
Fourth Texas	280.8	776	274.8	159.8		
Second Virginia		95.4				
Sixth Virginia	7,807.7	9,980.2	7,368.1	5,051.3	3,308.5	2,619.4
West Virginia	14,479.4	15,368.8	15,081.6	15,265.5	10,159.3	
First Wisconsin	8,306.1	9,079.2	14,057.2	25,624	24,604.1	15,854.5
Total by months	3,358,185.2	4,095,542.4	4,916,611.2	5,032,514.2	2,201,858.4	319,754.2

RECAPITULATION BY STATES AND GROUPS OF STATES.

Alabama, Arkansas, California, Colorado, Connecticut, and Georgia	1,714.8	3,550.4	2,848.8	2,769.7	4,091.6	499.5
Illinois	89,824.7	46,814.3	32,680	6,250	77,980	58,378.8
Indiana and Kansas	59,797.2	39,847.2	12,020.1	72,270.1	82,624.7	3,451.5
Kentucky	2,090,892.8	2,687,643.7	3,523,354.7	3,616,454.8	1,336,030.5	115,764.5
Louisiana, Maryland, Massachusetts, and Minnesota	260,166	320,707.3	320,196.6	315,330.4	170,560.8	6,656
Missouri	5,489.7	17,873.4	8,763.2	27,669.4	13,888.5	42.9
Nebraska, New Hampshire, New Jersey, and New Mexico	2,484.1	6,700.2	15,557.1	13,120.3	892.4	6,127.7
New York	8,331.1	14,108.2	10,659.9	1,224.1	1,644.2	172.9
North Carolina	780.1	722.4	174.9	283	127.5	47
Ohio and Oregon	137,019.8	178,648.9	190,777.9	181,843	27,564.5	21,699.3
Pennsylvania	657,085.8	733,106.2	749,611.4	727,150	430,617.6	78,030.3
South Carolina and Tennessee	13,725.1	10,520.6	13,184.9	22,048.8	17,764.2	10,409.9
Texas, Virginia, West Virginia and Wisconsin	30,874	35,299.6	36,781.7	46,100.6	38,071.9	18,473.9
Total	3,358,185.2	4,095,542.4	4,916,611.2	5,032,514.2	2,201,858.4	319,754.2

PRODUCTS, BY MONTHS, OF SPIRITS IN WAREHOUSE JUNE 30, 1897—Cont'd.

IN DISTILLERY WAREHOUSES—Continued.

[Quantities in taxable gallons.]

District.	Aug., 1895.	Sept., 1895.	Oct., 1895.	Nov., 1895.	Dec., 1895.	Jan., 1896.
Alabama.....	45.5			49	459.6	3,841.7
Arkansas.....		578.6	1,687	3,204.2	3,108.8	3,290.1
First California.....						805.6
Fourth California.....						
Colorado.....	44.8				45.6	86.4
Connecticut.....				93.1		
Georgia.....	352.2	755.1	104.9	610	611.6	94.2
First Illinois.....	29,567.1				28,003.2	78,630.6
Fifth Illinois.....				30,717.8	240,636.5	283,510.7
Eighth Illinois.....			1,219	431.5	12,727.8	33,466.7
Thirteenth Illinois.....				445.9		139.5
Sixth Indiana.....		4,116.5	29,132	59,672.8	63,248.8	47,928.1
Seventh Indiana.....					20,671.3	
Kansas.....					10.1	92.6
Second Kentucky.....		86.7	9,712	41,058.8	94,149.2	216,232.5
Fifth Kentucky.....	8,154.5	5,392.3	14,719.1	282,779.5	816,189.3	1,172,111.5
Sixth Kentucky.....	180.3			34,908.2	196,043.3	350,499.8
Seventh Kentucky.....				73,306.9	143,048.2	238,169.7
Eighth Kentucky.....				32,532.1	244,311.8	306,669.9
Louisiana.....		93.3				
Maryland.....		36,123.7	98,072.9	169,670.7	262,565	224,676.6
Third Massachusetts.....	136.1	1,984.1	637.1	12,261.3	37,647.7	10,862.7
Minnesota.....						
First Missouri.....		94.9	456.2	1,359.1	1,636	2,288.7
Sixth Missouri.....			1,306.3	4,323.3	7,735.4	4,628.4
Nebraska.....						
New Hampshire.....				1,815.2	506.7	1,293.3
Fifth New Jersey.....	16,421.9	11,819.3	3,666.1	6,003.5	10,037.5	15,795
New Mexico.....						
First New York.....		88	179.1	792.4	435.8	
Fourteenth New York.....						
Twenty-eighth New York.....					2,459.8	7,053.3
Fourth North Carolina.....		89.3				215.8
Fifth North Carolina.....	91.1		22.2	45.7	2,487.4	2,099.7
First Ohio.....	4,444.6			30,366	49,981.4	89,939
Tenth Ohio.....					14,312.6	4,226.3
Eleventh Ohio.....			907.3	523.8	7,597.5	4,589.1
Eighteenth Ohio.....		556.6	2,731.2	5,293.4	7,673.8	7,569.3
Oregon.....						
First Pennsylvania.....	28,623.8	42,628.5	46,857.7	56,801.8	65,742.6	49,141.9
Ninth Pennsylvania.....	1,130.2	16,483.6	37,971.9	44,880.4	49,422.9	53,302.1
Twelfth Pennsylvania.....	3,275.6	2,777.7	3,867.5	5,369.5	5,735.9	5,019.6
Twenty-third Pennsylvania.....	11,701.8	9,514.1	49,957	144,434	356,683.7	477,153.3
South Carolina.....						
Second Tennessee.....		130.8	19.9	187.6	249	186.1
Fifth Tennessee.....	12,928.3	14,285	11,286	18,015.5	24,639.3	33,952.4
Fourth Texas.....				410.5	970.4	1,625.7
Second Virginia.....						
Sixth Virginia.....	1,433.3	1,102.2	1,572.5	3,604.6	6,686.5	6,579.7
West Virginia.....	6,238.1	7,457	15,799.1	15,510.5	15,471.6	15,865.8
First Wisconsin.....		868.6	275.7		1,898.4	12,181.4
Total by months.....	124,769.2	157,025.9	332,159.7	1,081,478.6	2,795,842	3,765,814.8

RECAPITULATION BY STATES AND GROUPS OF STATES.

Alabama, Arkansas, California, Colorado, Connecticut, and Georgia.....	442.5	1,333.7	1,791.9	3,956.3	4,225.6	8,118
Illinois.....	29,567.1		1,219	31,595.2	281,367.5	395,747.5
Indiana and Kansas.....		4,116.5	29,132	59,672.8	83,930.2	48,020.7
Kentucky.....	8,334.8	5,479	24,431.1	464,585.5	1,493,741.8	2,283,683.4
Louisiana, Maryland, Massachusetts, and Minnesota.....	136.1	38,201.1	98,710	181,932	300,212.7	235,539.3
Missouri.....		94.9	1,762.5	5,682.4	9,371.4	6,917.1
Nebraska, New Hampshire, New Jersey, and New Mexico.....	16,421.9	11,819.3	3,666.1	7,818.7	10,544.2	17,088.3
New York.....		88	179.1	792.4	2,895.6	7,053.3
North Carolina.....	91.1	89.3	22.2	45.7	2,487.4	2,315.5
Ohio and Oregon.....	4,444.6	556.6	3,638.5	36,183.2	79,565.3	106,323.7
Pennsylvania.....	44,731.4	71,403.9	138,654.1	251,485.7	477,585.1	584,616.9
South Carolina and Tennessee.....	12,928.3	14,415.8	11,305.9	18,203.1	24,888.3	34,138.5
Texas, Virginia, West Virginia, and Wisconsin.....	7,671.4	9,427.8	17,647.3	19,525.6	25,026.9	36,252.6
Total.....	124,769.2	157,025.9	332,159.7	1,081,478.6	2,795,842	3,765,814.8

PRODUCTS, BY MONTHS, OF SPIRITS IN WAREHOUSE JUNE 30, 1897—Cont'd.

IN DISTILLERY WAREHOUSES—Continued.

[Quantities in taxable gallons.]

District.	Feb., 1896.	Mar., 1896.	Apr., 1896.	May, 1896.	June, 1896.	July, 1896.
Alabama	2, 626. 8	2, 423. 1	1, 774. 2	100. 3	2, 461. 4	2, 920. 1
Arkansas	3, 830. 1	5, 354	5, 934. 3	4, 935. 4	3, 391. 3	1, 334. 8
First California		89. 3			786. 8	611. 7
Fourth California						
Colorado			47. 5	90. 4		
Connecticut	87. 5			2, 295. 3	2, 036	5, 567. 3
Georgia	412. 7	703. 8	1, 514	861. 2	622. 5	605. 2
First Illinois	101, 193. 1	90, 319. 5	10, 139. 2	7, 820. 8	6, 218. 5	89
Fifth Illinois	357, 414. 2	412, 961. 8	253, 037. 8	223, 331	52, 696. 6	9, 100. 4
Eighth Illinois	49, 157	27, 436. 6	71, 612. 4	40, 451. 5	813. 1	8, 153. 4
Thirteenth Illinois	1, 678. 1	1, 908. 1	141	137. 6		
Sixth Indiana	48, 734. 2	61, 150. 6	157, 969. 1	162, 837. 1	91, 904. 4	63, 668
Seventh Indiana	15, 251. 9	137. 6	5, 627	2, 627. 7	4, 378. 5	
Kansas	156. 9					
Second Kentucky	291, 714. 5	347, 243. 9	322, 861. 2	304, 946. 8	161, 803. 4	26, 107. 6
Fifth Kentucky	1, 202, 575. 1	1, 304, 655. 4	1, 441, 436. 9	1, 311, 163. 7	618, 524. 4	28, 346. 8
Sixth Kentucky	364, 784. 3	422, 745. 1	497, 537. 8	540, 908	274, 980. 9	
Seventh Kentucky	272, 567. 8	407, 951. 5	398, 833. 5	335, 228. 5	31, 391	92. 6
Eighth Kentucky	199, 999	228, 259. 6	369, 150. 5	372, 247	94, 603. 9	2, 226. 9
Louisiana	48					82. 4
Maryland	204, 445. 8	193, 447. 6	201, 550. 9	155, 900. 6	81, 734. 5	8, 629. 1
Third Massachusetts	21, 419. 2	15, 704	58, 446. 7	36, 354. 1	23, 642	9, 521. 7
Minnesota						
First Missouri	2, 473	31, 350. 8	29, 903. 6	12, 792. 9	12, 362. 1	273. 4
Sixth Missouri	7, 502. 7	9, 839. 8	18, 235. 8	14, 752. 9	11, 456. 5	3, 197
Nebraska				87. 3	13, 439. 6	
New Hampshire	2, 888. 7	2, 284. 2				
Fifth New Jersey	19, 381. 8	33, 954. 2	30, 279. 9	26, 760. 5	29, 520. 7	14, 433. 6
New Mexico	51. 1	255. 5	102. 2	118. 1	302. 3	
First New York	9, 446. 2					
Fourteenth New York						
Twenty-eighth New York	14, 553. 3	24, 864. 4	24, 089. 8			
Fourth North Carolina	290. 1	758. 8	938. 4	1, 109. 5	718. 8	222. 5
Fifth North Carolina	603. 6	896. 9	469. 4	146. 2	149. 7	629. 7
First Ohio	129, 396. 9	165, 612. 5	236, 499. 1	112, 436. 8	90, 276. 3	21, 803. 8
Tenth Ohio	21, 120. 4	22, 130. 6	20, 108	16, 788	15, 756. 8	
Eleventh Ohio	13, 894. 4	17, 050. 4	16, 291. 9	14, 589. 4	27, 717. 3	40. 4
Eighteenth Ohio	6, 435. 7	8, 987. 4	8, 643. 1	5, 253. 3	2, 665	1, 591. 3
Oregon	225. 1	1, 055. 2				
First Pennsylvania	45, 068. 6	48, 148. 1	50, 157. 4	36, 461. 6	29, 001	25, 592. 1
Ninth Pennsylvania	53, 669. 3	56, 738	61, 109. 9	58, 937. 3	53, 263. 3	5, 274. 1
Twelfth Pennsylvania	3, 458. 4	2, 548. 1	3, 066. 6	3, 554. 2	3, 788. 6	3, 597. 7
Twenty-third Pennsylvania	507, 432. 4	535, 428. 3	520, 916. 8	486, 931. 6	205, 575. 6	54, 484. 3
South Carolina						
Second Tennessee	280. 5	439. 8	695. 5	926. 7	564. 9	225. 1
Fifth Tennessee	32, 156. 3	47, 652. 8	55, 714. 1	61, 360. 3	60, 670. 8	53, 139. 2
Fourth Texas	2, 468. 6	2, 290. 9	1, 858. 2	44. 5		
Second Virginia						
Sixth Virginia	4, 484. 8	4, 032. 9	3, 797. 7	4, 021. 4	3, 654	2, 764
West Virginia	14, 997. 8	16, 174. 3	15, 608. 7	13, 733. 1	5, 694. 3	
First Wisconsin	10, 495. 9	12, 459. 6	7, 244	49, 215. 4	24, 993. 9	9, 365
Total by months	4, 040, 871. 8	4, 567, 445	4, 903, 344. 1	4, 422, 308	2, 043, 560. 7	363, 690. 2

RECAPITULATION BY STATES AND GROUPS OF STATES.

Alabama, Arkansas, California, Colorado, Connecticut, and Georgia	6, 957. 1	8, 570. 2	9, 270	8, 282. 6	9, 298	11, 039. 1
Illinois	509, 442. 4	532, 626	334, 930. 4	271, 740. 9	59, 728. 2	17, 342. 8
Indiana and Kansas	64, 143	61, 288. 2	163, 596. 1	165, 464. 8	96, 282. 9	63, 668
Kentucky	2, 331, 640. 7	2, 710, 855. 5	3, 029, 819. 9	2, 864, 494	1, 181, 303. 6	56, 773. 9
Louisiana, Maryland, Massachusetts, and Minnesota	225, 913	209, 151. 6	259, 997. 6	192, 254. 7	105, 376. 5	18, 233. 2
Missouri	9, 975. 7	41, 190. 6	48, 139. 4	27, 545. 8	23, 818. 6	3, 470. 4
Nebraska, New Hampshire, New Jersey, and New Mexico	22, 321. 6	36, 493. 9	30, 382. 1	26, 965. 9	43, 262. 6	14, 433. 6
New York	23, 999. 5	24, 864. 4	24, 089. 8			
North Carolina	893. 7	1, 655. 7	1, 407. 8	1, 255. 7	868. 5	852. 2
Ohio and Oregon	171, 072. 5	214, 836. 1	281, 542. 1	149, 067. 5	136, 415. 4	23, 435. 5
Pennsylvania	609, 628. 7	642, 862. 5	635, 250. 7	585, 934. 7	291, 628. 5	88, 948. 2
South Carolina and Tennessee	32, 436. 8	48, 092. 6	56, 409. 6	62, 287	61, 235. 7	53, 364. 3
Texas, Virginia, West Virginia, and Wisconsin	32, 447. 1	34, 957. 7	28, 508. 6	67, 014. 4	34, 342. 2	12, 129
Total	4, 040, 871. 8	4, 567, 445	4, 903, 344. 1	4, 422, 308	2, 043, 560. 7	363, 690. 2

PRODUCTS, BY MONTHS, OF SPIRITS IN WAREHOUSE JUNE 30, 1897—Cont'd

IN DISTILLERY WAREHOUSES—Continued.

[Quantities in taxable gallons.]

District.	Aug., 1896.	Sept., 1896.	Oct., 1896.	Nov., 1896.	Dec., 1896.	Jan., 1897.
Alabama.....	2,017	1,254.2	377.9	1,644.3	1,288.1	2,961.6
Arkansas.....	926.5	932.2	1,387.9	2,662	4,701.6	5,690.6
First California.....	31.1	304.3	255.3	.....	2,504.3	1,907
Fourth California.....	.....	.....	.....	.....	.....	.....
Colorado.....	.....	.....	.....	.....	.....	.....
Connecticut.....	7,929.6	8,795.6	6,007.5	7,768.7	10,095.6	8,560.8
Georgia.....	284.3	526.7	328.9	561.2	258.4	1,763.4
First Illinois.....	.....	.....	.....	.....	96,936.3	129,351.2
Fifth Illinois.....	699.7	.....	.....	3,825.6	289,770.3	555,943.8
Eighth Illinois.....	28,192	.....	198.7	12,814.9	122,080.3	42,770
Thirteenth Illinois.....	45.9	387.5	3,332.9	.....	.....	90.7
Sixth Indiana.....	121,860.6	34,540.6	31,269.2	63,924.5	83,117.3	218,694.9
Seventh Indiana.....	4,975.3	.....	96.1	1,329.2	13,878.3	.....
Kansas.....	.....	.....	.....	.....	.....	.....
Second Kentucky.....	1,311.9	1,445.9	2,465.3	4,047.5	109,153.1	52,760.7
Fifth Kentucky.....	24,587.9	26,704.8	179.8	323.3	56,489.3	207,476.1
Sixth Kentucky.....	.....	.....	.....	261.3	1,528	3,788.7
Seventh Kentucky.....	.....	.....	.....	100.1	6,868.7	37,583.4
Eighth Kentucky.....	281.6	383.3	571.2	10,659.2	52,032.2	53,017.7
Louisiana.....	.....	1,483.1	.....	162.1	283.3	3,975.8
Maryland.....	.....	7,736.7	18,873.5	42,982.3	116,846.5	125,829.2
Third Massachusetts.....	3,045.5	4,233.7	5,997.3	7,414	50,496.6	61,088.4
Minnesota.....	.....	.....	.....	.....	.....	40,661.8
First Missouri.....	181.8	254	1,621.4	2,964.1	3,464.5	21,963.9
Sixth Missouri.....	2,817.5	3,663.2	5,207.7	3,258.6	2,972.9	3,408.2
Nebraska.....	.....	1,787.1	.....	2,338.7	91,335.8	98,240.6
New Hampshire.....	.....	.....	.....	.....	.....	.....
Fifth New Jersey.....	6,039.4	1,260	2,877.3	5,714.1	9,150.4	53.1
New Mexico.....	.....	.....	.....	.....	.....	.....
First New York.....	.....	.....	791.8	178.1	.....	622.3
Fourteenth New York.....	.....	.....	.....	.....	9,743.5	22,194.5
Twenty-eighth New York.....	.....	.....	.....	.....	1,683.5	4,139.3
Fourth North Carolina.....	.....	231.8	538.7	545.2	3,857	3,113.9
Fifth North Carolina.....	399.6	398	1,008.7	734.6	152,885.9	263,864.2
First Ohio.....	.....	15,223.4	25,769.2	26,600.1	18,271.2	20,948.3
Tenth Ohio.....	.....	.....	.....	.....	1,130.9	1,048.7
Eleventh Ohio.....	.....	.....	848.6	668	5,599.8	6,172.1
Eighteenth Ohio.....	192.3	730.6	3,084.8	2,642.7	.....	.....
Oregon.....	.....	.....	.....	.....	.....	.....
First Pennsylvania.....	.....	.....	26,559.8	44,086.8	77,844.8	86,898.9
Ninth Pennsylvania.....	2,786.6	2,745.3	4,455.9	9,977.7	14,575.9	45,566.1
Twelfth Pennsylvania.....	4,077.9	4,286.3	6,374.8	7,013.2	8,691.8	3,070.2
Twenty-third Pennsylvania.....	16,512.5	2,066.3	4,255.9	5,355.9	7,938.6	29,422.5
South Carolina.....	.....	.....	.....	.....	.....	.....
Second Tennessee.....	227	321.8	565	751.9	1,164	1,785.2
Fifth Tennessee.....	33,096.9	34,480.7	29,817.4	24,940	29,955	41,339.9
Fourth Texas.....	.....	.....	68.3	203.6	2,225.5	2,523.7
Second Virginia.....	.....	.....	.....	.....	.....	.....
Sixth Virginia.....	2,793.2	2,051.2	3,911	5,097.1	9,040.7	10,164.3
West Virginia.....	.....	5,030.5	15,281.5	13,931.6	19,645.2	773.2
First Wisconsin.....	1,222.3	1,801.8	19,898.7	1,261.2	5,029.3	16,343.4
Total by months.....	266,535.9	165,060.6	224,278	318,743.4	1,494,534.4	2,237,572.3

RECAPITULATION BY STATES AND GROUPS OF STATES.

Alabama, Arkansas, California, Colorado, Connecticut, and Georgia.....	11,183.5	11,813	8,357.5	12,636.2	18,848	20,883.4
Illinois.....	28,937.6	387.5	3,531.6	16,640.5	508,786.9	728,155.7
Indiana and Kansas.....	126,835.9	34,540.6	31,365.3	65,253.7	96,995.6	218,694.9
Kentucky.....	26,181.4	28,534	3,216.3	15,391.4	226,071.3	354,626.6
Louisiana, Maryland, Massachusetts, and Minnesota.....	3,045.5	13,453.5	24,870.8	50,558.4	167,626.4	231,555.2
Missouri.....	2,999.3	3,917.2	6,829.1	6,222.7	6,437.4	25,372.1
Nebraska, New Hampshire, New Jersey, and New Mexico.....	6,039.4	3,047.1	2,877.3	8,052.8	100,486.2	98,293.7
New York.....	.....	.....	791.8	178.1	9,743.5	22,816.8
North Carolina.....	399.6	629.8	1,547.4	1,279.8	5,540.5	7,253.2
Ohio and Oregon.....	192.3	15,954	29,702.6	29,910.8	177,887.8	292,033.3
Pennsylvania.....	23,377	9,097.9	41,646.4	66,433.6	109,051.1	164,957.7
South Carolina and Tennessee.....	33,323.9	34,802.5	30,382.4	25,691.9	31,119	43,125.1
Texas, Virginia, West Virginia, and Wisconsin.....	4,015.5	8,883.5	39,159.5	20,493.5	35,940.7	29,804.6
Total.....	266,535.9	165,060.6	224,278	318,743.4	1,494,534.4	2,237,572.3

PRODUCTS, BY MONTHS, OF SPIRITS IN WAREHOUSE JUNE 30, 1897—Cont'd.

IN DISTILLERY WAREHOUSES—Continued.

[Quantities in taxable gallons.]

District.	Feb., 1897.	Mar., 1897.	Apr., 1897.	May, 1897.	June, 1897.	Total by districts.
Alabama	2,481.4	3,558.4	5,510.1	7,570.6	6,348.5	51,948.7
Arkansas	5,582.4	6,112.7	5,571.4	4,351.8	2,019.5	101,480.4
First California	1,099.4	604	3,391.8	1,714.4	6,353.4	25,462.6
Fourth California						2,399.6
Colorado		111.9	67.4			494
Connecticut	8,178.5	10,984.7	9,077.7	7,950	9,060.2	105,212.2
Georgia	3,993.2	5,106.8	9,137.5	12,439	13,267.1	71,450
First Illinois						797,259
Fifth Illinois	257,054	304,321.1	390,244	738,433.6	941,371.8	6,000,815.7
Eighth Illinois	134,183.6	93,053.9	227,176.8	140,788.4	304,067.8	1,375,481.1
Thirteenth Illinois	2,659.3	90.7	560.8	2,474	3,265	46,866.2
Sixth Indiana	180,229.9	152,326.7	152,547.1	126,140.8	56,528.7	2,725,618.3
Seventh Indiana		4,078.5	1,498.1	6,716.5	293,367.7	385,136.2
Kansas	347.5	504	412.1			1,625.7
Second Kentucky	27,173.6	45,204.9	120,783.5	240,599.7	183,993.8	6,287,910.1
Fifth Kentucky	383,705.1	611,180.1	755,713.8	760,735.9	479,120.4	35,463,208
Sixth Kentucky	5,410.5	18,910	120,593.2	180,163.1	74,463.5	10,432,964
Seventh Kentucky	60,364.9	284,464.7	282,271.7	339,743.1	219,494.2	13,990,813.4
Eighth Kentucky	87,191.9	123,800.5	123,215.4	164,438.5	48,987.5	14,295,754
Louisiana	15,326.8	12,325.7	54,724.6	53,589.7	39,744.7	185,289.1
Maryland	135,457.2	137,754.4	144,191.6	80,445.8	59,785	8,980,384.2
Third Massachusetts	58,766.1	56,513.4	51,351.2	61,131.1	75,975	797,168.3
Minnesota	154,913.8	112,578.8	18,843.4			348,854.6
First Missouri	44,023.9	119,358.6	174,415.6	117,359.5	107,664.5	741,130.1
Sixth Missouri	6,051.5	13,420.7	23,301.8	18,038.1	8,247.2	294,215.6
Nebraska	107,170.9	34,208.7	75,746.9	66,367.5	34,216.1	544,884.7
New Hampshire						21,911.6
Fifth New Jersey	1,637.5	1,312.5	1,987.2	2,346.7	26,166.1	542,490.8
New Mexico						936
First New York		1,348.2	35,293.9	239,219.9	138,543.8	432,450.1
Fourteenth New York						254.3
Twenty-eighth New York						193,940.9
Fourth North Carolina	4,362.2	5,324.2	7,135.9	8,941.5	8,688.3	47,232.2
Fifth North Carolina	2,644.6	5,433.3	7,921.4	11,036.2	20,838	71,767.8
First Ohio	235,665.6	267,078.2	258,117.6	284,070.5	182,767.9	4,538,989.5
Tenth Ohio	20,226.5	22,295.9	22,168.2	21,786.1	20,351	274,362.4
Eleventh Ohio	1,705.1	2,863.8	41,582.8	26,371.9	1,948.2	224,884
Eighteenth Ohio	8,265.7	12,783.7	10,559.9	8,689.7	5,707.6	185,461.6
Oregon						30,776.1
First Pennsylvania	65,820.3	39,050.8	35,754.9	39,338.8	39,174.7	2,672,735.6
Ninth Pennsylvania	46,386.6	55,373.9	53,458.4	53,083.8	13,149.9	1,506,760.1
Twelfth Pennsylvania	2,186.5	2,916.1	3,072.3	2,389.7	1,928.2	163,337.3
Twenty third Pennsylvania	26,280.4	27,503	57,522.8	57,464.8	39,361.4	18,731,923.4
South Carolina			139.6	227.9	3,832.5	4,650.5
Second Tennessee	1,719.9	2,360.3	3,098	6,938.3	6,809.1	32,412.7
Fifth Tennessee	54,074.9	67,418	67,624.4	63,826.4	56,679.4	1,422,420.1
Fourth Texas	2,770.3	3,602.2	1,211.8	1,238.8	605.1	28,465.5
Second Virginia	45.7	205.9	176.5			1,535.9
Sixth Virginia	10,422.8	12,666.9	12,610.7	10,816.4	12,399.6	310,636
West Virginia	811.1	1,193	765.6	121.7	275.2	989,458.3
First Wisconsin	25,710.3	30,615.7	54,622.7	62,202.4	94,249	646,651.6
Total by months	2,192,101.4	2,711,919.5	3,425,172.1	4,031,302.6	3,640,816.6	137,130,270.1

RECAPITULATION BY STATES AND GROUPS OF STATES.

Alabama, Arkansas, California, Colorado, Connecticut, and Georgia	21,334.9	26,478.5	32,755.9	34,025.8	37,048.7	358,447.5
Illinois	393,896.9	397,465.7	617,981.6	881,696	1,248,704.6	8,220,422
Indiana and Kansas	180,577.4	156,909.2	154,457.3	132,857.3	349,896.4	3,112,380.2
Kentucky	563,846	1,083,560.2	1,402,577.6	1,685,680.3	1,006,059.4	80,470,649.5
Louisiana, Maryland, Massachusetts, and Minnesota	364,463.9	319,172.3	269,110.8	195,166.6	175,504.7	10,311,696.2
Missouri	50,075.4	132,779.3	197,717.4	135,397.6	115,911.7	1,035,345.7
Nebraska, New Hampshire, New Jersey, and New Mexico	108,808.4	35,521.2	77,734.1	68,714.2	60,382.2	1,110,223.1
New York		1,348.2	35,293.9	239,219.9	138,543.8	626,645.3
North Carolina	7,006.8	10,757.5	15,057.3	19,977.7	29,526.3	119,000
Ohio and Oregon	265,862.9	305,021.6	332,428.5	340,918.2	210,774.7	5,254,473.6
Pennsylvania	140,673.8	124,843.8	149,808.4	152,277.1	93,614.2	23,074,756.4
South Carolina and Tennessee	55,794.8	69,778.3	70,862	70,992.6	67,321	1,459,483.3
Texas, Virginia, West Virginia, and Wisconsin	39,760.2	48,283.7	69,387.3	74,379.3	107,528.9	1,976,747.3
Total	2,192,101.4	2,711,919.5	3,425,172.1	4,031,302.6	3,640,816.6	137,130,270.1

DIFFERENT KINDS OF SPIRITS PRODUCED, WITHDRAWN, AND REMAINING IN DISTILLERY WAREHOUSES FOR LAST TWO FISCAL YEARS.

STATEMENT OF THE QUANTITY OF DISTILLED SPIRITS OF THE DIFFERENT KINDS AS KNOWN TO THE TRADE, PRODUCED, WITHDRAWN, AND REMAINING IN WAREHOUSE IN THE UNITED STATES FOR THE FISCAL YEARS ENDED JUNE 30, 1896, AND JUNE 30, 1897, RESPECTIVELY.

Distilled spirits—	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	High wines.	Pure, neutral, or cologne spirits.	Miscella- neous.	Aggregate.
DR.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
Remaining in warehouse July 1, 1895.....	74,711,122.7	43,642,720.3	1,846,568	840,554.8	299,632.4	34,822.3	4,560,827.1	10,466,304.5	136,402,552.1
Produced and bonded during the year.....	16,935,862.4	9,153,066.6	9,960,301.1	1,490,227.6	1,098,375.7	198,298.6	25,564,738.3	22,187,832.7	86,588,703
Total.....	91,646,985.1	52,795,786.9	11,806,869.1	2,330,782.4	1,398,008.1	233,120.9	30,125,565.4	32,654,137.2	222,991,255.1
CR.									
Withdrawn on payment of tax during the year.....	8,277,293.8	4,426,910.7	9,560,576.7	513,403.2	1,077,292.4	225,490.8	19,492,903	17,061,485.5	60,635,356.1
Lost by leakage or evaporation in warehouse.....	1,214,550.5	787,605.3	25,875	21,511.9	5,386.6	5,109.9	188,785.8	365,958.6	2,614,783.6
Withdrawn for export during the year.....	51,074.7	12,610.7	225,687	812,258.6	1,009.1	.....	7,334.4	8,957	1,118,931.5
Withdrawn for scientific purposes during the year.....	833.9	987	82,531.4	.....	.....	.....	3,721.2	523.5	88,597
Withdrawn for transfer to manufacturing warehouses.....	1,946	5,626.5	.....	10,101.5	220.7	.....	94,949.5	14,646.2	127,490.4
Withdrawn for transfer to general bonded warehouses.....	1,757,518.2	307,054.1	357,623.1	56,471.3	7,152.9	.....	1,223,341	3,699,357.4	7,408,518
Lost by casualty, etc., during the year.....	1,401,777.7	178,847.6	3.4	.....	.5	.....	189.8	89,638.4	1,670,457.4
Remaining in warehouse June 30, 1896.....	78,941,990.3	47,076,145	1,554,572.5	917,035.9	306,945.9	2,520.2	9,114,340.7	11,413,570.6	149,327,121.1
Total.....	91,646,985.1	52,795,786.9	11,806,869.1	2,330,782.4	1,398,008.1	233,120.9	30,125,565.4	32,654,137.2	222,991,255.1
DR.									
Remaining in warehouse July 1, 1896.....	78,941,990.3	47,076,145	1,554,572.5	917,035.9	306,945.9	2,520.2	9,114,340.7	11,413,570.6	149,327,121.1
Produced and bonded during the year.....	6,113,726.2	4,269,220.2	9,503,353.2	1,294,156.9	1,159,314	206,738.4	16,877,305.6	23,041,833.3	62,465,647.8
Total.....	85,055,716.5	51,345,365.2	11,057,925.7	2,211,192.8	1,466,259.9	209,258.6	25,991,646.3	34,455,403.9	211,792,768.9
CR.									
Withdrawn on payment of tax during the year.....	10,062,421	5,455,725.4	8,910,256.9	555,523.9	1,054,605.9	199,438.3	18,124,976.1	19,961,420.4	64,324,367.9
Lost by leakage or evaporation in warehouse.....	1,756,797.9	1,070,265.8	28,767.4	27,343.7	4,729.2	1,100.8	206,958.2	405,616.2	3,501,579.2
Withdrawn for export during the year.....	534,085.3	13,966.9	508,800.7	791,671.6	441.9	.....	151,410.8	42,029.3	2,042,406.5
Withdrawn for scientific purposes during the year.....	796.8	1,393.2	139,478.3	.....	.....	.....	2,541.2	356.9	144,566.4
Withdrawn for transfer to manufacturing warehouses.....	4,198	2,090.3	.....	15,291.3	218.4	.....	120,940.8	15,795	158,533.8
Withdrawn for transfer to general bonded warehouses.....	531,724.1	87,651.1	271,093.1	23,978.9	11,974.3	139.7	2,288,534.7	1,142,914.1	4,358,010
Lost by casualty, etc., during the year.....	17,472.8	25,831.8	88.8	.....	.5	.....	.....	89,640.9	133,035
Remaining in warehouse June 30, 1897.....	72,148,220.6	44,688,440.7	1,199,440.5	797,383.4	394,289.7	8,579.8	5,096,284.3	12,797,631.1	137,130,270.1
Total.....	85,055,716.5	51,345,365.2	11,057,925.7	2,211,192.8	1,466,259.9	209,258.6	25,991,646.3	34,455,403.9	211,792,768.9

DIFFERENT KINDS OF SPIRITS IN GENERAL BONDED WAREHOUSES
JULY 1, 1896.QUANTITY OF THE DIFFERENT KINDS OF SPIRITS AS KNOWN TO THE TRADE
REMAINING IN GENERAL BONDED WAREHOUSES JULY 1, 1896.

[Quantities in taxable gallons.]

District.	Bourbon whisky.	Rye whisky.	Alcohol.	Gin.	Pure neutral, or cologne spirits.	Miscel- laneous.	Aggregate.
First California	147,342.4	17,617.1	2,680.2	1,897.8	12,922.6	18,489.8	200,949.9
Colorado	8,565	189.1	1,786.7	.....	1,070.2	.....	11,611
Fifth Kentucky	1,744,664.2	25,214.2	.....	.....	.....	26,064	1,795,942.4
Maryland .....	.....	2,424.8	6,104.7	.....	9,198.6	51,539.7	69,267.8
Third Massachusetts.....	5,639.6	5,473	11,096	.....	31,848.8	43,866	97,923.4
Sixth Missouri.....	98,161.5	.....	.....	.....	.....	8,365.1	106,526.6
Second New York.....	.....	.....	.....	.....	.....	51,496	51,496
Fourth North Carolina....	3,624.4	2,007.8	.....	.....	.....	288.6	5,920.8
Twenty-third Pennsyl- vania.....	4,105.7	258,681.4	.....	.....	2,112	3,522.3	268,421.4
Second Virginia	5,737.8	3,202.4	.....	.....	6,367.6	19,465	34,772.8
Total.....	2,017,840.6	314,809.8	21,667.6	1,897.8	63,519.8	223,096.5	2,642,832.1
Balance in warehouse at the end of fiscal year 1895.	439,792.6	36,043.5	20,210.2	3,158.2	275,296.6	652,200.4	1,426,700.9

NOTE.—The quantities reported in miscellaneous column are either spirits or whisky.

PRODUCTS, BY MONTHS, OF SPIRITS IN WAREHOUSE JULY 1, 1896.

IN GENERAL BONDED WAREHOUSES.

[Quantities in taxable gallons.]

District.		Nov., 1891.	Dec., 1891.	Jan., 1892.	Feb., 1892.	Mar., 1892.	Apr., 1892.	May, 1892.
Deposited.	Produced.							
First California....	Second Kentucky.....				356.7	4,339.6		
	Fifth Kentucky.....	2,358.5	6,326.1	2,090.6	4,029	6,660.5		2,759.6
	Sixth Kentucky.....					1,873.5	4,178	696.9
	Seventh Kentucky.....				1,643.5	6,660	7,095.3	9,831.2
	Eighth Kentucky.....							1,641.2
	First Ohio.....						701	
Total		2,358.5	6,326.1	2,090.6	6,029.2	19,533.6	11,974.3	14,928.9
Colorado.....	Fifth Kentucky.....							270.6
	Eighth Kentucky.....						1,159.1	708.2
Total							1,159.1	978.8
Fifth Kentucky....	Fifth Kentucky.....			9,425.8	24,528.1	25,689.3	22,028.8	12,353.9
	Seventh Kentucky.....			931.5	1,805.1	4,395	17,401.5	8,911.3
	Eighth Kentucky.....			1,073.8	1,220.5	3,910	2,465.9	28,850.8
Total				11,431.1	27,553.7	32,994.3	41,896.2	50,116
Third Massachu- setts.	Fifth Kentucky.....		2,856					
	Seventh Kentucky.....							1,144.4
Total			2,856					1,144.4
Sixth Missouri	Fifth Kentucky.....				950	1,762.3	1,984.1	2,965.2
	Sixth Kentucky.....				189.6	6,243.7	2,243.2	1,665
	Seventh Kentucky.....			191.5	2,099.1	3,254.1	3,579.5	3,452.6
	Eighth Kentucky.....					6,582.6		655.4
	Sixth Missouri.....				1,797.8	1,124.7	27.2	1,269.7
Total				191.5	5,036.5	18,967.4	7,834	10,007.9
Second Virginia....	First Ohio.....						1,173	
Total							1,173	
Grand total by months.....		2,358.5	9,182.1	13,713.2	38,619.4	71,495.3	64,036.6	77,176

District.		June, 1892.	July, 1892.	Oct., 1892.	Nov., 1892.	Dec., 1892.	Jan., 1893.	Feb., 1893.
Deposited.	Produced.							
First California....	Fifth Kentucky.....	10,039.7				475.4	1,078.7	5,186.8
	Sixth Kentucky.....							479.8
	Seventh Kentucky.....					468.5	1,794.6	
	Eighth Kentucky.....					527	2,348.8	
	First Ohio.....				6,071.1			
	Twenty-third Penn- sylvania.						477.1	2,633.9
Total		10,039.7			6,071.1	1,470.9	5,699.2	8,300.5
Colorado.....	Fifth Kentucky.....		185.1					
Total			185.1					
Fifth Kentucky ...	Fifth Kentucky.....	2,015.6				16,154.8	29,575.9	6,911.4
	Seventh Kentucky.....			665.5	2,916.1	1,802.2	728.6	5,877.7
	Eighth Kentucky.....	36,052.2				5,844.5	20,739.6	17,650.2
Total		38,067.8		665.5	2,916.1	23,801.5	51,044.1	30,439.3
Maryland.....	Maryland.....							743.5
Total								743.5
Third Massachu- setts.	Fifth Kentucky.....						1,849.4	
	Sixth Kentucky.....				4,328.6			
Total					4,328.6		1,849.4	

PRODUCTS, BY MONTHS, OF SPIRITS IN WAREHOUSE JULY 1, 1896—Cont'd.

IN GENERAL BONDED WAREHOUSES—Continued.

[Quantities in taxable gallons.]

District.		June, 1892.	July, 1892.	Oct., 1892.	Nov., 1892.	Dec., 1892.	Jan., 1893.	Feb., 1893.
Deposited.	Produced.							
Sixth Missouri	Fifth Kentucky	420.1	.....	.....	942.3	4,752.3	941.3	1,703.7
	Seventh Kentucky ...	468.2	.....	.....	.....	.....	1,054.8	.....
	Eighth Kentucky.....	2,510.6	.....	.....	.....	.....	.....	967.9
Total .....	.....	3,398.9	.....	.....	942.3	4,752.3	1,996.1	2,671.6
Twenty-third Pennsylvania.	Twenty-third Penn- sylvania.	.....	.....	.....	233.7	1,183.1	2,908.3	2,621.9
Total .....	.....	.....	.....	.....	233.7	1,183.1	2,908.3	2,621.9
Second Virginia ...	First Ohio .....	.....	.....	.....	.....	.....	.....	1,581.7
Total .....	.....	.....	.....	.....	.....	.....	.....	1,581.7
Grand total by months.....	.....	51,506.4	185.1	665.5	14,491.8	31,207.8	63,497.1	46,358.5

District.		Mar., 1893.	Apr., 1893.	May, 1893.	June, 1893.	Nov., 1893.	Dec., 1893.
Deposited.	Produced.						
First California....	Fifth Kentucky.....	4,999.1	6,566.6	10,173.5	3,127.5	484.1	.....
	Sixth Kentucky.....	.....	2,939.3	2,127.2	1,097.5	.....	.....
	Seventh Kentucky.....	232.5	2,237.1	.....	.....	.....	.....
	First Ohio.....	.....	.....	1,387.2	.....	.....	.....
Total .....	.....	5,231.6	11,743	13,687.9	4,225	484.1	.....
Colorado.....	Fifth Kentucky.....	790.8	.....	431	.....	.....	.....
	Seventh Kentucky.....	.....	383.8	.....	.....	.....	.....
Total.....	.....	790.8	383.8	431	.....	.....	.....
Fifth Kentucky...	Second Kentucky.....	.....	916.1	2,446.8	578	.....	.....
	Fifth Kentucky.....	34,455.6	59,941.5	39,869.5	26,505.5	.....	46.4
	Seventh Kentucky.....	12,044.9	9,519.5	4,975.3	.....	.....	.....
	Eighth Kentucky.....	21,839.1	19,342.8	30,797	.....	.....	.....
Total .....	.....	68,339.6	89,719.9	78,088.6	27,083.5	.....	46.4
Maryland.....	Maryland	1,235	.....	.....	446.3	.....	.....
Total .....	.....	1,235	.....	.....	446.3	.....	.....
Sixth Missouri	Fifth Kentucky.....	4,348.1	2,334	.....	47.4	.....	.....
	Sixth Kentucky.....	230.8	4,570.1	.....	.....	.....	.....
	Sixth Missouri.....	.....	5,463.8	.....	.....	.....	.....
Total .....	.....	4,578.9	12,367.9	.....	47.4	.....	.....
Twenty-third Pennsylvania.	Twenty-third Pennsylv- vania.	2,591.9	2,336.5	1,245.3	521.7	430.3	2,553.8
Total .....	.....	2,591.9	2,336.5	1,245.3	521.7	430.3	2,553.8
Second Virginia ...	First Ohio.....	.....	229.4	.....	.....	.....	.....
Total .....	.....	.....	229.4	.....	.....	.....	.....
Grand total by months.....	.....	82,767.8	116,780.5	93,452.8	32,323.9	914.4	2,600.2

PRODUCTS, BY MONTHS, OF SPIRITS IN WAREHOUSE JULY 1, 1896—Cont'd.

IN GENERAL BONDED WAREHOUSES—Continued.

[Quantities in taxable gallons.]

District.		Jan., 1894.	Feb., 1894.	Mar., 1894.	Apr., 1894.	May, 1894.	June, 1894.
Deposited.	Produced.						
First California....	Eighth Illinois.....						533.1
	Fifth Kentucky.....	3,484.7	237.2	1,650.4	2,839.5	5,081	278.7
	Sixth Kentucky.....				452.8	948.6	
	Seventh Kentucky.....	2,125				424	
Total.....		5,609.7	237.2	1,650.4	3,292.3	6,453.6	811.8
Colorado.....	Fifth Kentucky.....	428.7					
Total.....		428.7					
Fifth Kentucky...	Fifth Kentucky.....	576.3	18,096.3	16,370.5	27,422.9	53,396.1	24,091.4
	Sixth Kentucky.....				466.2		
	Seventh Kentucky.....		1,681.3	18,074.2	12,837.1	43,272.3	2,527.7
	Eighth Kentucky.....				7,807.9	11,240.8	10,973.2
Total.....		576.3	19,777.6	34,444.7	48,534.1	107,909.2	37,592.3
Sixth Missouri.....	Fifth Kentucky.....		479.5			3,384.2	9,899.6
	Seventh Kentucky.....		2,424.1	893.5	2,369.8		
Total.....			2,903.6	893.5	2,369.8	3,384.2	9,899.6
Twenty-third Pennsylvania.	Sixth Kentucky.....	2,928.5					
	Twenty-third Pennsylv- ania.	11,244.4					1,108.9
Total.....		14,172.9					1,108.9
Second Virginia...	First Ohio.....	447.7					
Total.....		447.7					
Grand total by months.....		21,235.3	22,918.4	36,988.6	54,196.2	117,747	49,412.6

District.		July, 1894.	Aug., 1894.	Sept., 1894.	Oct., 1894.	Nov., 1894.	Dec., 1894.
Deposited.	Produced.						
First California....	Eighth Illinois.....						1,840.6
	Fifth Kentucky.....	2,184.3					
	Seventh Kentucky.....						2,856.3
Total.....		2,184.3					4,696.9
Colorado.....	Seventh Kentucky.....					189.1	752.8
Total.....						189.1	752.8
Fifth Kentucky....	Fifth Kentucky.....						35,186.1
	Seventh Kentucky.....					1,259.7	30,864.7
	Eighth Kentucky.....	2,821					
Total.....		2,821				1,259.7	66,050.8
Fourth North Caro- lina.	Fifth Kentucky.....					2,007.8	
Total.....						2,007.8	
Twenty-third Pennsylvania.	Fifth Kentucky.....						1,177.2
	Twenty-third Pennsylv- ania.	1,437.8	1,450.5	1,394.8	1,437.6	3,320.5	3,728.1
Total.....		1,437.8	1,450.5	1,394.8	1,437.6	3,320.5	4,905.3
Grand total by months.....		6,443.1	1,450.5	1,394.8	1,437.6	6,777.1	76,405.8

PRODUCTS, BY MONTHS, OF SPIRITS IN WAREHOUSE JULY 1, 1896—Cont'd.
IN GENERAL BONDED WAREHOUSES—Continued.

[Quantities in taxable gallons.]

District.		June, 1892.	July, 1892.	Oct., 1892.	Nov., 1892.	Dec., 1892.	Jan., 1893.	Feb., 1893.
Deposited.	Produced.							
Sixth Missouri.....	Fifth Kentucky	420.1	.....	.....	942.3	4,752.3	941.3	1,703.7
	Seventh Kentucky.....	468.2	.....	.....	.....	.....	1,054.8	.....
	Eighth Kentucky.....	2,510.6	.....	.....	.....	.....	.....	967.9
Total .....	.....	3,398.9	.....	.....	942.3	4,752.3	1,996.1	2,671.6
Twenty-third Pennsylvania.	Twenty-third Penn- sylvania.	.....	.....	.....	233.7	1,183.1	2,908.3	2,621.9
Total .....	.....	.....	.....	.....	233.7	1,183.1	2,908.3	2,621.9
Second Virginia.....	First Ohio .....	.....	.....	.....	.....	.....	.....	1,581.7
Total .....	.....	.....	.....	.....	.....	.....	.....	1,581.7
Grand total by months		51,506.4	185.1	665.5	14,491.8	31,207.8	63,497.1	46,358.5

District.		Mar., 1893.	Apr., 1893.	May, 1893.	June, 1893.	Nov., 1893.	Dec., 1893.
Deposited.	Produced.						
First California.....	Fifth Kentucky	4,999.1	6,566.6	10,173.5	3,127.5	484.1	.....
	Sixth Kentucky.....	.....	2,939.3	2,127.2	1,097.5	.....	.....
	Seventh Kentucky.....	232.5	2,237.1	.....	.....	.....	.....
	First Ohio.....	.....	.....	1,387.2	.....	.....	.....
Total .....	.....	5,231.6	11,743	13,687.9	4,225	484.1	.....
Colorado.....	Fifth Kentucky.....	790.8	.....	431	.....	.....	.....
	Seventh Kentucky.....	.....	383.8	.....	.....	.....	.....
Total .....	.....	790.8	383.8	431	.....	.....	.....
Fifth Kentucky ...	Second Kentucky .....	.....	916.1	2,446.8	578	.....	.....
	Fifth Kentucky.....	34,455.6	59,941.5	39,869.5	26,505.5	.....	46.4
	Seventh Kentucky.....	12,044.9	9,519.5	4,975.3	.....	.....	.....
	Eighth Kentucky.....	21,839.1	19,342.8	30,797	.....	.....	.....
Total .....	.....	68,339.6	89,719.9	78,088.6	27,083.5	.....	46.4
Maryland.....	Maryland	1,235	.....	.....	446.3	.....	.....
Total .....	.....	1,235	.....	.....	446.3	.....	.....
Sixth Missouri	Fifth Kentucky.....	4,348.1	2,334	.....	47.4	.....	.....
	Sixth Kentucky.....	230.8	4,570.1	.....	.....	.....	.....
	Sixth Missouri.....	.....	5,463.8	.....	.....	.....	.....
Total .....	.....	4,578.9	12,367.9	.....	47.4	.....	.....
Twenty-third Pennsylvania.	Twenty-third Pennsylv- vania.	2,591.9	2,336.5	1,245.3	521.7	430.3	2,553.8
Total .....	.....	2,591.9	2,336.5	1,245.3	521.7	430.3	2,553.8
Second Virginia ...	First Ohio.....	.....	229.4	.....	.....	.....	.....
Total .....	.....	.....	229.4	.....	.....	.....	.....
Grand total by months		82,767.8	116,780.5	93,452.8	32,323.9	914.4	2,600.2

PRODUCTS, BY MONTHS, OF SPIRITS IN WAREHOUSE JULY 1, 1896--Cont'd.

IN GENERAL BONDED WAREHOUSES--Continued.

[Quantities in taxable gallons.]

District.		Jan., 1895.	Feb., 1895.	Mar., 1895.	Apr., 1895.	May, 1895.	June, 1895.
Deposited.	Produced.						
First California....	Fifth Illinois.....		189.6				
	Fifth Kentucky.....		2,180.3	1,323.5		12,070.6	
	Sixth Kentucky.....					447.1	
	Seventh Kentucky.....					2,743.5	
	Total.....		2,369.9	1,323.5		15,261.2	
Colorado.....	Seventh Kentucky.....	2,812.3				642.6	
Total.....		2,812.3				642.6	
Fifth Kentucky ...	Fifth Illinois.....			2,529.8	1,148.8	690.6	
	Fifth Kentucky.....	38,201.8	28,854.1	39,208.6	64,220	27,558.3	
	Sixth Kentucky.....				671.9	1,112.3	
	Seventh Kentucky.....	6,858.9	11,290.3	28,990.3	35,526.1	30,433	
	First Missouri.....					8,044.6	15,321.7
Total.....		45,060.7	40,144.4	70,728.7	101,566.8	67,838.8	15,321.7
Third Massachu- setts.	Fifth Illinois.....						1,934
	Seventh Indiana.....						1,571.7
	Fifth Kentucky.....					934.2	
Total.....						934.2	3,505.7
Sixth Missouri.....	Second Kentucky.....			1,459.3			782
	Fifth Kentucky.....				2,388.5		
	First Missouri.....			2,497.4		233	1,093.7
Total.....				3,956.7	2,388.5	233	1,875.7
Second New York..	Fifth Illinois.....			477.2	2,900.3		
Total.....				477.2	2,900.3		
Fourth North Caro- lina.	Fifth Kentucky.....		483				
	Fourth North Carolina..						182.5
Total.....			483				182.5
Twenty-third Pennsylvania.	Twenty-third Pennsyl- vania.	17,506.6	3,639.8	8,163.3	9,181.8	1,098.1	
Total.....		17,506.6	3,639.8	8,163.3	9,181.8	1,098.1	
Second Virginia ...	Fifth Kentucky.....						481.3
	Seventh Kentucky.....		490.5				
Total.....			490.5				481.3
Grand total by months.....		65,379.6	47,127.6	84,649.4	116,037.4	86,007.9	21,366.9

District.		Ju.y, 1895.	Aug., 1895.	Oct., 1895.	Nov., 1895.	Dec., 1895.	Jan., 1896.
Deposited.	Produced.						
First California....	Fifth Illinois.....				914.6		2,812.9
	Fifth Kentucky.....						614.7
Total.....					914.6		3,427.6
Colorado.....	Eighth Illinois.....						707.2
Total.....							707.2
Fifth Kentucky ...	Fifth Illinois.....				3,151.7	3,065.1	
	Fifth Kentucky.....				30,294.4	91,208.7	93,929.7
	Seventh Kentucky.....						9,116.4
Total.....					33,446.1	94,273.8	103,046.1
Maryland.....	Seventh Indiana.....					2,422.5	
Total.....						2,422.5	

PRODUCTS, BY MONTHS, OF SPIRITS IN WAREHOUSE JULY 1, 1896—Cont'd.

IN GENERAL BONDED WAREHOUSES—Continued.

[Quantities in taxable gallons.]

District.		July, 1895.	Aug., 1895.	Oct., 1895.	Nov., 1895.	Dec., 1895.	Jan., 1896.
Deposited.	Produced.						
Third Massachusetts.	Fifth Illinois.....					3,056.1	5,772.2
Total						3,056.1	5,772.2
Sixth Missouri	Eighth Illinois.....						2,093.8
Total							2,093.8
Fourth North Carolina.	Second Kentucky					1,216.4	
	Fifth Kentucky				1,925		
	Fourth North Carolina..	106.1					
Total		106.1			1,925	1,216.4	
Twenty-third Pennsylvania.	Twenty-third Pennsylvania.					19,870	27,450.5
Total						19,870	27,450.5
Second Virginia ...	Eighth Illinois.....		139	473.8			
	Sixth Indiana.....			2,491.9	2,044.7		
	Eleventh Ohio					2,941	4,024.9
Total			139	2,965.7	2,044.7	2,941	4,024.9
Grand total by months		106.1	139	2,965.7	38,330.4	123,779.8	146,522.3

District.		Feb., 1896.	Mar., 1896.	Apr., 1896.	May, 1896.	June, 1896.	Total by districts.
Deposited.	Produced.						
First California.....	Fifth Illinois.....				2,668.9	6,067.8	12,653.8
	Eighth Illinois.....			3,890.4			6,264.1
	Second Kentucky						4,696.3
	Fifth Kentucky						98,300.6
	Sixth Kentucky						15,240.7
	Seventh Kentucky						38,111.5
	Eighth Kentucky						4,517
	Minnesota.....				6,284.4	2,498.1	8,782.5
	First Ohio.....						8,159.3
	Twenty-third Penn- sylvania.						3,111
	First Wisconsin.....	267	846.1				1,113.1
Total		267	846.1	3,890.4	8,953.3	8,565.9	200,949.9
Colorado.....	Eighth Illinois.....	797.6					1,504.8
	Fifth Kentucky						2,106.2
	Seventh Kentucky						4,780.6
	Eighth Kentucky						1,867.3
	Nebraska				1,254.8	97.3	1,352.1
Total		797.6			1,254.8	97.3	11,611
Fifth Kentucky ...	Fifth Illinois.....		3,107.4	12,370.6			26,064
	Second Kentucky						3,940.9
	Fifth Kentucky	77,046.4	59,784.5	63,274.3	48,636.1	28,834.8	1,175,693.4
	Sixth Kentucky						2,250.4
	Seventh Kentucky	37,291.9					341,998.1
	Eighth Kentucky						222,629.3
	First Missouri						23,366.3
Total		114,338.3	62,891.9	75,644.9	48,636.1	28,834.8	1,795,942.4
Maryland.....	Fifth Illinois.....		361.1		11,363.4		11,724.5
	Eighth Illinois.....					5,746.7	5,746.7
	Seventh Indiana		84.5		20,683.9	22,686.6	45,877.5
	Second Kentucky					3,494.3	3,494.3
	Maryland						2,424.8
Total			445.6		32,047.3	31,927.6	69,267.8

PRODUCTS, BY MONTHS, OF SPIRITS IN WAREHOUSE JULY 1, 1896—Cont'd.

IN GENERAL BONDED WAREHOUSES—Continued.

[Quantities in taxable gallons.]

District.		Feb., 1896.	Mar., 1896.	Apr., 1896.	May, 1896.	June, 1896.	Total by districts.
Deposited.	Produced.						
Third Massachu- setts.	Fifth Illinois.....	14, 171. 8	10, 557. 7	2, 675. 1	5, 636. 2	3, 064. 4	46, 867. 5
	Eighth Illinois.....			12, 580. 6		3, 180. 8	15, 761. 4
	Seventh Indiana.....				22, 610. 2		24, 181. 9
	Fifth Kentucky.....						5, 639. 6
	Sixth Kentucky.....						4, 328. 6
	Seventh Kentucky.....						1, 144. 4
	Total.....	14, 171. 8	10, 557. 7	15, 255. 7	28, 246. 4	6, 245. 2	97, 923. 4
Sixth Missouri	Eighth Illinois.....	1, 470. 4					3, 564. 2
	Second Kentucky.....						2, 241. 3
	Fifth Kentucky.....		2, 265. 1				41, 567. 7
	Sixth Kentucky.....						15, 142. 4
	Seventh Kentucky.....						19, 787. 2
	Eighth Kentucky.....						10, 716. 5
	First Missouri.....						3, 824. 1
	Sixth Missouri.....						9, 683. 2
	Total.....	1, 470. 4	2, 265. 1				106, 526. 6
Second New York..	Fifth Illinois.....			6, 895. 3	41, 223. 2		51, 496
Total.....				6, 895. 3	41, 223. 2		51, 496
Fourth North Caro- lina.	Second Kentucky.....						1, 216. 4
	Fifth Kentucky.....						4, 415. 8
	Fourth North Carolina.....						288. 6
Total.....							5, 920. 8
Twenty-third Pennsylvania.	Eighth Illinois.....	477. 5		1, 634. 5			2, 112
	Fifth Kentucky.....						1, 177. 2
	Sixth Kentucky.....						2, 928. 5
	Twenty-third Penn- sylvania.	35, 891. 5	33, 129. 5	29, 288. 8	22, 302. 7	12, 932	262, 203. 7
Total.....		36, 369	33, 129. 5	30, 923. 3	22, 302. 7	12, 932	268, 421. 4
Second Virginia...	Eighth Illinois.....						612. 8
	Sixth Indiana.....						4, 536. 6
	Seventh Indiana.....	3, 000. 3		3, 340. 1	449. 1	4, 243. 4	11, 032. 9
	Fifth Kentucky.....						481. 3
	Seventh Kentucky.....						490. 5
	Fourth North Carolina.....			137. 2	131. 8		269
	First Ohio.....						3, 431. 8
	Eleventh Ohio.....	2, 595. 5			4, 356. 5		13, 917. 9
Total.....		5, 595. 8		3, 477. 3	4, 937. 4	4, 243. 4	34, 772. 8
Grand total by months.....		173, 009. 9	110, 135. 9	136, 086. 9	187, 601. 2	92, 846. 2	2, 642, 832. 1

DIFFERENT KINDS OF SPIRITS DEPOSITED IN GENERAL BONDED WAREHOUSES DURING THE YEAR.

QUANTITY OF EACH KIND OF SPIRITS AS KNOWN TO THE TRADE DEPOSITED IN GENERAL BONDED WAREHOUSES DURING THE FISCAL YEAR ENDED JUNE 30, 1897.

[Quantities in taxable gallons.]

District.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.
First California	193,365.8	32,596.3	141,104.8	9,106.5	8,887.2
Colorado	4,925.9	560.5	26,884.8	.....	1,742
Fifth Kentucky	242,346.5	6,522.9	.....	.....	.....
Maryland .....	.....	.....	9,914.2	.....	1,151.5
Third Massachusetts .....	.....	11,252.7	93,189.3	14,872.4	193.6
Sixth Missouri	90,627.1	5,011.7	.....	.....	.....
Second New York	594.5	1,471.9	.....	.....	.....
Fourth North Carolina .....	.....	2,419.1	.....	.....	.....
Twenty-third Pennsylvania	3,305.2	31,795.9	.....	.....	.....
Total	535,165	91,631	271,093.1	23,978.9	11,974.3
Deposited during year ended June 30, 1896...	1,845,807.1	304,555.7	363,032.5	56,471.3	7,152.9

District.	High wines.	Pure, neutral, or cologne spirits.	Miscellaneous.	Aggregate.
First California		781,980.9	281,987.1	1,449,028.6
Colorado		30,208.5	6,485.4	70,807.1
Fifth Kentucky			703.3	249,572.7
Maryland	139.7	887,209.2	421,923.1	1,320,337.7
Third Massachusetts		587,144.5	529,979	1,236,631.5
Sixth Missouri			22,546.4	118,185.2
First New York			13,515.8	13,515.8
Second New York				2,066.4
Fourth North Carolina				2,419.1
Twenty-third Pennsylvania			8,829.7	43,930.8
Total	139.7	2,286,543.1	1,285,969.8	4,506,494.9
Deposited during year ended June 30, 1896...		1,367,162.9	3,749,690	7,693,872.4

NOTE.—The quantities in miscellaneous column are either spirits or whisky.

DIFFERENT KINDS OF SPIRITS WITHDRAWN TAX-PAID FROM GENERAL BONDED WAREHOUSES DURING THE YEAR.

QUANTITY OF EACH KIND OF SPIRITS AS KNOWN TO THE TRADE WITHDRAWN UPON PAYMENT OF THE TAX FROM GENERAL BONDED WAREHOUSES DURING THE FISCAL YEAR ENDED JUNE 30, 1897.

[Quantities in taxable gallons.]

District.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	High wines.	Pure, neutral, or cologne spirits.	Miscellaneous.	Aggregate.
First California ..	148,955.2	18,694.3	106,506.7	4,868.6	7,729.9	.....	665,038.6	233,189.2	1,184,982.5
Colorado	6,592.3	264.9	28,671.5	.....	1,693.6	.....	31,275.8	5,618.6	74,116.7
Fifth Kentucky ..	211,466.2	6,404.6	.....	.....	.....	.....	.....	15,467.8	233,338.6
Maryland .....	.....	2,027.1	14,849.7	.....	1,134.8	138.9	875,569.1	468,234.8	1,361,954.4
Third Massachusetts	4,714.6	13,603.5	103,158.6	.....	191.4	.....	606,734.9	569,253.6	1,297,656.6
Sixth Missouri ..	76,823.9	.....	.....	.....	.....	.....	.....	20,510.9	97,334.8
First New York ..	.....	.....	.....	.....	.....	.....	.....	3,248.2	3,248.2
Second New York ..	499.5	1,232.7	.....	.....	.....	.....	.....	35,825	37,557.2
Fourth North Carolina	663	123.2	.....	.....	.....	.....	.....	.....	786.2
Twenty-third Pennsylvania ..	3,519.8	4,808.9	.....	.....	.....	.....	2,059	2,446.2	12,833.9
Second Virginia ..	5,314.5	2,736.7	.....	.....	.....	.....	6,113.8	18,696.5	32,861.5
Total	458,549	49,895.9	253,186.5	4,868.6	10,749.7	138.9	2,186,791.2	1,372,490.8	4,336,670.6
Withdrawn during year ended June 30, 1896....	226,139.9	19,325.7	356,441.4	5.6	7,972.6	.....	1,538,910.4	4,093,835.1	6,242,630.7

NOTE.—The quantities in miscellaneous column are either spirits or whisky.

DIFFERENT KINDS OF SPIRITS LOST BY LEAKAGE IN GENERAL BONDED WAREHOUSES DURING THE YEAR.

QUANTITY OF EACH KIND OF SPIRITS AS KNOWN TO THE TRADE LOST BY LEAKAGE IN GENERAL BONDED WAREHOUSES DURING THE FISCAL YEAR ENDED JUNE 30, 1897.

[Quantities in taxable gallons.]

District.	Bour- bon whis- ky.	Rye whis- ky.	Alco- hol.	Rum.	Gin.	High wines.	Pure, neutral, or cologne spirits.	Miscella- neous.	Aggre- gate.
First California	27, 141. 3	4, 396. 1	1, 316. 2	186. 1	42. 3	.....	3, 947. 4	6, 576. 2	43, 605. 6
Colorado	834. 4	15. 1	.....	.....	. 9	.....	2. 9	100. 5	953. 8
Fifth Kentucky	34, 269. 8	953. 7	.....	.....	.....	.....	.....	811. 2	36, 034. 7
Maryland .....	.....	397. 7	116	.....	16. 7	. 8	20, 840. 7	5, 228	26, 599. 9
Third Massachusetts	925	3, 122. 2	1, 142. 9	85. 5	2. 2	.....	12, 258. 4	4, 623	22, 159. 2
Sixth Missouri	13, 928. 5	.....	.....	.....	.....	.....	.....	1, 542	15, 470. 5
First New York .....	.....	.....	.....	.....	.....	.....	.....	177. 6	177. 6
Second New York	95	239. 2	.....	.....	.....	.....	.....	1, 630. 6	1, 964. 8
Fourth North Caro- lina	57. 4	15. 3	.....	.....	.....	.....	.....	.....	72. 7
Twenty-third Penn- sylvania	456. 5	669. 9	.....	.....	.....	.....	53	319	1, 498. 4
Second Virginia	423. 3	465. 7	.....	.....	.....	.....	253. 8	768. 5	1, 911. 3
Total	78, 131. 2	10, 274. 9	2, 575. 1	271. 6	62. 1	. 8	37, 356. 2	21, 776. 6	150, 448. 5
Lost during year ended June 30, 1896	34, 563. 5	3, 521. 9	2, 571	218. 3	83. 4	.....	16, 679. 3	49, 392. 1	107, 029. 5

NOTE.—The quantities in miscellaneous column are either spirits or whisky.

QUANTITY OF SPIRITS WITHDRAWN FROM GENERAL BONDED WAREHOUSES FOR SCIENTIFIC PURPOSES DURING THE YEAR ENDED JUNE 30, 1897.

[Quantities in taxable gallons.]

District.	Alcohol.	Pure, neutral, or cologne spirits.	Aggregate.
First California	1, 649. 3	962. 2	2, 611. 5
Maryland	1, 053. 2	.....	1, 053. 2
Total	2, 702. 5	962. 2	3, 664. 7

QUANTITY AND KIND OF SPIRITS WITHDRAWN FROM GENERAL BONDED WAREHOUSES FOR EXPORT DURING THE YEAR ENDED JUNE 30, 1897.

1. BY DISTRICTS AND KINDS.

[Quantities in taxable gallons.]

District.	Bourbon whisky.	Alcohol.	Rum.	Gin.	Pure, neutral, or cologne spirits.	Miscella- neous.	Aggre- gate.
First California	2, 033. 3	2, 072. 6	.....	45	10, 850. 3	18, 637. 5	33, 638. 7
Fifth Kentucky	431. 4	.....	.....	.....	.....	.....	431. 4
Third Massachusetts .....	.....	.....	14, 786. 9	.....	.....	.....	14, 786. 9
Second New York .....	.....	.....	.....	.....	.....	524. 6	524. 6
Total	2, 464. 7	2, 072. 6	14, 786. 9	45	10, 850. 3	19, 162. 1	49, 381. 6
Exported during the year ended June 30, 1896	3, 358. 3	1, 745	56, 247. 4	160. 6	4, 187. 1	5, 628. 5	71, 326. 9

NOTE.—The quantity in miscellaneous column is spirits and whisky.

EXPORTATION OF DISTILLED SPIRITS FROM GENERAL BONDED WAREHOUSES—Continued.

2. BY FOREIGN AND DOMESTIC PORTS IN 1897.

[Quantities in taxable gallons.]

Port to which exported.	Spirits exported from general bonded warehouses.				
	Bourbon whisky.				
	Laredo.	Mobile.	New Orleans.	San Francisco.	Tacoma.
Acajutla, Central America				121	
Amapala, Central America				44.5	
Apia, Samoan Islands		197.8		213.1	
Bluefields, Central America				76.9	
Champerico, Mexico				77.8	
Elmina, Africa				38.5	
Ensenada, Argentina					
Guaymas, Mexico					
Hamilton, Bermuda					
Hiogo, Japan					
Hilo, Hawaiian Islands					
Hermosillo, Mexico					
Honolulu, Sandwich Islands				44.8	
Iztapa, Central America					
La Libertad, Central America					
Mexico, Mexico	117.9		115.7		
Ocos, Central America				43.2	
Panama, South America				44	
Port Limon, Central America					
Punta Arenas, Central America				399.1	
San Jose de Guatemala, Central America				40.6	
Shanghai, China				80.1	
Yokohama, Japan				253.1	556.6
Total	117.9	197.8	115.7	1,476.7	556.6

Port to which exported.	Spirits exported from general bonded warehouses—Cont'd.					
	Alcohol.	Miscellaneous.		Rum.	Gin.	Pure, neutral, or cologne spirits.
	San Francisco.	New York.	San Francisco.	Boston.	San Francisco.	San Francisco.
Acajutla, Central America			6,617.9			2,460.6
Amapala, Central America			186.4			
Apia, Samoan Islands						
Bluefields, Central America						
Champerico, Mexico						
Elmina, Africa				14,786.9		
Ensenada, Argentina			92.2			
Guaymas, Mexico		87.1				
Hamilton, Bermuda						
Hiogo, Japan						
Hilo, Hawaiian Islands			37.4			
Hermosillo, Mexico			45.3			
Honolulu, Sandwich Islands	2,072.6					
Iztapa, Central America						
La Libertad, Central America			11,613.9			8,389.7
Mexico, Mexico						
Ocos, Central America						
Panama, South America		437.5				
Port Limon, Central America						
Punta Arenas, Central America			44.4		45	
San Jose de Guatemala, Central America						
Shanghai, China						
Yokohama, Japan						
Total	2,072.6	524.6	18,637.5	14,786.9	45	10,850.3

NOTE.—The quantities in miscellaneous column are either spirits or whisky.

SPIRITS LOST BY CASUALTY IN GENERAL BONDED WAREHOUSES
DURING THE YEAR.QUANTITY OF SPIRITS LOST BY CASUALTY IN GENERAL BONDED WAREHOUSES
DURING THE YEAR ENDED JUNE 30, 1897.

[Quantities in taxable gallons.]

District.	Bourbon whisky:	Miscella- neous. <i>a</i>	Aggregate.
First California.....	.7	.....	.2
Fifth Kentucky.....	.....	.2	.7
Total.....	.7	.2	.9

a Spirits or whisky.DIFFERENT KINDS OF SPIRITS IN GENERAL BONDED WAREHOUSES
JUNE 30, 1897.QUANTITY OF THE DIFFERENT KINDS OF SPIRITS AS KNOWN TO THE TRADE
REMAINING IN GENERAL BONDED WAREHOUSES JUNE 30, 1897.

[Quantities in taxable gallons.]

District.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	Pure, neutral, or cologne spirits.	Miscel- laneous.	Aggregate.
First California....	159,906.8	23,484.8	32,281.4	4,051.8	2,970.8	106,066.7	31,343.3	360,105.6
Colorado.....	6,064.2	469.6	.....	.....	47.5	.....	766.3	7,347.6
Fifth Kentucky....	1,740,843.3	24,378.8	.....	.....	.....	.....	10,488.1	1,775,710.2
Sixth Missouri....	98,036.5	5,011.7	.....	.....	.....	.....	8,858.6	111,906.8
First New York....	.....	.....	.....	.....	.....	.....	10,090	10,090
Fourth North Caro- lina.....	2,904	4,288.4	.....	.....	.....	.....	288.6	7,481
Twenty-third Pennsylvania....	3,434.6	284,998.5	.....	.....	.....	.....	9,583.8	298,019.9
Total.....	2,011,189.4	342,631.8	32,281.4	4,051.8	3,018.3	106,066.7	71,421.7	2,570,661.1
Balance in ware- house at the end of fiscal year 1896.	2,017,840.6	314,809.8	21,667.6	.....	1,897.8	63,519.8	223,096.5	2,642,832.1

NOTE.—The quantities reported in miscellaneous column are either spirits or whisky.

LIST OF GENERAL BONDED WAREHOUSES, SHOWING ALSO THE QUANTITY OF DIS-
TILLED SPIRITS REMAINING IN EACH JUNE 30, 1897.

Bonded warehouse.	Quantity in each warehouse.
First district of California:	
No. 1. Bode & Haslett, San Francisco	360,105.6
District of Colorado:	
No. 1. Denver Transit and Warehouse Co., Denver.....	7,347.6
Fifth district of Kentucky:	
No. 1. Louisville Public Warehouse Co., Louisville.....	717,399.6
No. 2. Herndon-Carter Co., Louisville.....	69,933
No. 3. Louisville Public Warehouse Co., Louisville.....	792,979
No. 4. General Storage Co., Louisville.....	195,398.6
District of Maryland: <i>a</i>	
No. 1. E. A. Alexander, Baltimore .....	.....
Third district of Massachusetts: <i>b</i>	
No. 1. C. O. Fellows, Boston.....	.....
Sixth district of Missouri:	
No. 1. Western Storage and Warehouse Co., Kansas City.....	111,906.8
First district of New York:	
No. 1. Brooklyn Wharf and Warehouse Co., Brooklyn.....	10,090
Second district of New York:	
No. 1. G. Brickelmaier, 436 Pearl street, New York <i>c</i>.....	.....
Fourth district of North Carolina:	
No. 1. S. J. Lambeth, Greensboro, Guilford County, N. C.....	7,481
Twenty-third district of Pennsylvania:	
No. 1. Union Storage Co., Pittsburg.....	298,019.9
Second district of Virginia: <i>d</i>	
No. 1. J. R. Sedgwick, Richmond .....	.....
Total.....	2,570,661.1

a Discontinued January 31, 1897.*b* Discontinued March 31, 1897.*c* Discontinued May 30, 1897.*d* Discontinued October 31, 1896.

PRODUCTS, BY MONTHS, OF SPIRITS IN WAREHOUSE JUNE 30, 1897.

IN GENERAL BONDED WAREHOUSES.

[Quantities in taxable gallons.]

District.		Dec., 1891.	Jan., 1892.	Feb., 1892.	Mar., 1892.	Apr., 1892.	May, 1862.	June, 1892.
Deposited.	Produced.							
First California....	Second Kentucky.....	2, 206. 8		2, 205. 3	7, 423. 6			
	Fifth Kentucky	1, 169. 5	1, 425	3, 153. 5	5, 415. 6		141. 4	4, 469. 6
	Sixth Kentucky				235		139. 9	
	Seventh Kentucky.....			702. 5	2, 177. 5	2, 978. 6	7, 692. 8	
Total		3, 376. 3	1, 425	6, 061. 3	15, 251. 7	2, 978. 6	7, 974. 1	4, 469. 6
Colorado.....	Fifth Kentucky					135. 5		
	Seventh Kentucky					238	2, 143. 1	
	Eighth Kentucky						471. 8	
Total						373. 5	2, 614. 9	
Fifth Kentucky....	Fifth Kentucky.....		6, 439. 9	13, 069	25, 209	19, 658. 2	12, 174. 3	2, 015. 6
	Seventh Kentucky.....		137. 7	794. 8	2, 703. 7	6, 379. 6	2, 471. 7	4, 531. 7
	Eighth Kentucky.....	5, 653. 3	17, 167. 3	13, 974. 4	21, 577. 9	20, 937	23, 644. 5	21, 065. 4
Total		5, 653. 3	23, 744. 9	27, 838. 2	49, 490. 6	46, 974. 8	38, 290. 5	27, 612. 7
Sixth Missouri.....	Second Kentucky.....					278. 9		
	Fifth Kentucky.....					1, 036. 7	1, 032. 8	47. 2
	Sixth Kentucky			2, 755. 9	3, 196. 2	1, 407	691. 9	2, 292. 8
	Seventh Kentucky.....			3, 334	2, 391. 5	3, 106. 5	1, 373. 8	233. 2
	Eighth Kentucky.....				1, 498. 7	4, 165. 4	1, 122. 6	2, 127. 9
	Sixth Missouri.....			241. 5				
Total				6, 331. 4	7, 086. 4	9, 994. 5	4, 221. 1	4, 701. 1
Grand total by months.....		9, 029. 6	25, 169. 9	40, 230. 9	71, 828. 7	60, 321. 4	53, 100. 6	36, 783. 4

District.		July, 1892.	Oct., 1892.	Nov., 1892.	Dec., 1892.	Jan., 1893.	Feb., 1893.	Mar., 1893.
Deposited.	Produced.							
First California....	Second Kentucky.....						1, 638. 8	
	Fifth Kentucky			2, 585. 9	49. 9	848. 8	4, 572. 6	3, 989. 8
	Sixth Kentucky				326	46. 5	705. 2	268. 6
	Seventh Kentucky.....			712	233. 6	3, 503. 7		
	Eighth Kentucky				2, 123. 7	1, 486. 8		
	First Ohio.....			940. 9				1, 852. 3
Twenty-third Penn- sylvania.				2, 970			1, 917. 9	621. 1
Total				7, 208. 8	2, 733. 2	5, 885. 8	8, 834. 5	6, 731. 8
Colorado.....	Fifth Kentucky							92. 4
	Seventh Kentucky.....					872. 1		
Total						872. 1		92. 4
Fifth Kentucky....	Second Kentucky.....					230. 8		
	Fifth Kentucky.....				9, 691. 9	16, 930. 9	5, 349. 3	42, 756
	Seventh Kentucky.....	3, 552. 4	238. 3	19, 716. 9	20, 754. 8	434. 9	5, 218. 6	17, 612. 4
Total		3, 552. 4	238. 3	19, 716. 9	30, 446. 7	17, 596. 6	10, 567. 9	60, 368. 4
Sixth Missouri.....	Fifth Kentucky.....			475	384. 1			619
	Sixth Kentucky				1, 158. 1			
	Seventh Kentucky.....					2, 827. 8		
	Eighth Kentucky.....		843. 9		2, 514. 7			1, 168. 6
Total			843. 9	475	4, 056. 9	2, 827. 8		1, 787. 6
Twenty-third Penn- sylvania.	Twenty-third Penn- sylvania.			233. 7	1, 183. 1	2, 908. 3	2, 621. 9	2, 591. 9
Total				233. 7	1, 183. 1	2, 908. 3	2, 621. 9	2, 591. 9
Grand total by months.....		3, 552. 4	1, 082. 2	27, 634. 4	38, 419. 9	30, 090. 6	22, 024. 3	71, 572. 1

PRODUCTS, BY MONTHS, OF SPIRITS IN WAREHOUSE JUNE 30, 1897—Cont'd.

IN GENERAL BONDED WAREHOUSES—Continued.

[Quantities in taxable gallons.]

District.		Apr., 1893.	May, 1893.	June, 1893.	July, 1893.	Nov., 1893.	Dec., 1893.	Jan., 1894.
Deposited.	Produced.							
First California....	Second Kentucky.....	1,165.5	604.2	.....	.....	.....	.....	.....
	Fifth Kentucky.....	909.5	14,487.1	374.9	1,048.1	.....	.....	1,853.7
	Sixth Kentucky.....	1,363.1	2,827.9	5,635.4	.....	.....	.....	48.3
	Seventh Kentucky.....	2,034.6	.....	.....	.....	.....	.....	1,433.2
	Eighth Kentucky.....	6,519.1	3,560.2	.....	.....	.....	.....	.....
	Maryland.....	2,355.9	.....	.....	.....	.....	.....	.....
	Twenty-third Penn- sylvania.	1,203.3	.....	950.1	.....	.....	.....	474.4
Total		15,551	21,479.4	6,960.4	1,048.1	.....	.....	3,809.6
Colorado.....	Fifth Kentucky.....	.....	94.6	.....	.....	.....	.....	96.1
	Seventh Kentucky.....	336.1	.....	.....	.....	.....	.....	.....
Total		336.1	94.6	.....	.....	.....	.....	96.1
Fifth Kentucky....	Second Kentucky.....	1,992.3	2,446.8	578	.....	.....	.....	.....
	Fifth Kentucky.....	57,011.1	40,296.3	26,457.6	.....	.....	.....	1,990.1
	Sixth Kentucky.....	671.9	1,024.2	.....	.....	.....	.....	.....
	Seventh Kentucky.....	5,606.5	5,054.3	.....	.....	.....	.....	.....
	Eighth Kentucky.....	.....	22,927.7	.....	.....	.....	.....	.....
Total		65,281.8	71,749.3	27,035.6	.....	.....	.....	1,990.1
Sixth Missouri.....	Second Kentucky.....	2,078.2	.....	.....	.....	.....	.....	.....
	Fifth Kentucky.....	844.8	3,924.3	.....	.....	.....	1,437	2,317.9
	Sixth Kentucky.....	.....	610	9,892.4	.....	.....	.....	.....
	Sixth Missouri.....	1,550.9	.....	.....	.....	.....	.....	.....
Total		4,473.9	4,534.3	9,892.4	.....	.....	1,437	2,317.9
Twenty-third Pennsylvania.	Sixth Kentucky.....	.....	.....	.....	.....	.....	.....	2,469.8
	Twenty-third Penn- sylvania.	2,100.4	1,007.4	189.7	.....	95.6	2,553.8	11,098.4
Total		2,100.4	1,007.4	189.7	.....	95.6	2,553.8	13,568.2
Grand total by months.....		87,743.2	98,865	44,078.1	1,048.1	95.6	3,990.8	21,781.9

District.		Feb., 1894.	Mar., 1894.	Apr., 1894.	May, 1894.	June, 1894.	July, 1894.	Aug., 1894.
Deposited.	Produced.							
First California....	Fifth Kentucky.....	1,372.5	5,384.2	1,434.4	7,094.9	432.5	429.8	.....
	Sixth Kentucky.....	138.2	226.8	.....	1,628.1	.....	.....	.....
	Seventh Kentucky.....	.....	.....	.....	282	.....	.....	.....
	First Ohio.....	.....	926.4	.....	1,403.7	.....	.....	.....
	Twenty-third Penn- sylvania.	466	.....	.....	.....	.....	.....	.....
Total		1,976.7	6,537.4	1,434.4	10,408.7	432.5	429.8	.....
Fifth Kentucky....	Fifth Kentucky.....	10,879.9	20,125.2	33,789.1	49,096.4	27,058.3	.....	.....
	Sixth Kentucky.....	.....	.....	466.2	.....	.....	.....	.....
	Seventh Kentucky.....	1,201.6	15,612.6	8,733	43,272.3	2,527.7	.....	.....
	Eighth Kentucky.....	85.3	44.1	6,942.3	9,636.5	10,973.2	2,821	.....
Total		12,166.8	35,781.9	49,930.6	102,005.2	40,559.2	2,821	.....
Sixth Missouri.....	Fifth Kentucky.....	287.6	1,428.3	2,138.7	6,085	3,732	.....	.....
	Seventh Kentucky.....	728.7	.....	2,369.8	.....	.....	.....	.....
Total		1,016.3	1,428.3	4,508.5	6,085	3,732	.....	.....
Twenty-third Pennsylvania.	Twenty-third Penn- sylvania.	.....	.....	.....	.....	1,108.9	1,437.8	1,450.5
Total .....		.....	.....	.....	.....	1,108.9	1,437.8	1,450.5
Grand total by months.....		15,159.8	43,747.6	55,873.5	118,498.9	45,832.6	4,688.6	1,450.5

PRODUCTS, BY MONTHS, OF SPIRITS IN WAREHOUSE JUNE 30, 1897—Cont'd.

IN GENERAL BONDED WAREHOUSES—Continued.

[Quantities in taxable gallons.]

District.		Sept., 1894.	Nov., 1894.	Dec., 1894.	Jan., 1895.	Feb., 1895.	Mar., 1895.	Apr., 1895.
Deposited.	Produced.							
First California....	Second Kentucky.....				465.5			
	Fifth Kentucky.....		753.2			242.6	4,997.3	
	Sixth Kentucky.....					912		
	Seventh Kentucky.....			1,526.7				
	First Missouri.....							2,537.5
Total.....			753.2	1,526.7	465.5	1,154.6	4,997.3	2,537.5
Colorado.....	Seventh Kentucky.....		189.1	329	237.1			
Total.....			189.1	329	237.1			
Fifth Kentucky....	Second Kentucky.....				1,005			
	Fifth Kentucky.....			23,273.9	32,777	28,711.5	39,208.6	70,516.8
	Seventh Kentucky.....		1,259.7	21,753.9	5,099.4	9,400	31,566.7	42,833.4
	Eighth Kentucky.....						286.5	7,886.6
Total.....			1,259.7	45,027.8	38,881.4	38,111.5	71,061.8	121,236.8
Sixth Missouri....	Second Kentucky.....					4,484		
	Fifth Kentucky.....						2,870.9	2,052.6
	Sixth Kentucky.....			2,991.4				
	First Missouri.....						891.8	
Total.....				2,991.4		4,484	3,762.7	2,052.6
Fourth North Carolina.	Fifth Kentucky.....		1,869.3			483	1,204.6	
Total.....			1,869.3			483	1,204.6	
Twenty-third Pennsylvania.	Second Kentucky.....					964.8		
	Sixth Kentucky.....						3,217.4	
	Eleventh Ohio.....						509.2	
	Twenty-third Pennsylvania.	2,832.4	2,938	5,504.5	20,003.6	3,256.8	6,679.2	10,595.5
Total.....		2,832.4	2,938	5,504.5	20,003.6	4,221.6	10,405.8	10,595.5
Grand total by months.....		2,832.4	7,009.3	55,379.4	59,587.6	48,454.7	91,432.2	136,422.4

District.		May, 1895.	June, 1895.	July, 1895.	Aug., 1895.	Sept., 1895.	Oct., 1895.	Nov., 1895.
Deposited.	Produced.							
First California....	Fifth Kentucky.....	3,937.3					2,480.5	
	Sixth Kentucky.....	913.5						
	Seventh Kentucky...	7,533.9						
	Nebraska.....		244.8			4,852.5	11,365.0	13,021.7
Total.....		12,384.7	244.8			4,852.5	13,845.5	13,021.7
Colorado.....	Seventh Kentucky...	1,018.4						
Total.....		1,018.4						
Fifth Kentucky...	Fifth Illinois.....							990.4
	Fifth Kentucky.....	56,235.2	2,383.4					27,391.5
	Seventh Kentucky.....	29,666.5						
	Eighth Kentucky.....	669.8						
	First Missouri.....	6,426.6	15,321.7					
Total.....		92,998.1	17,705.1					28,381.9
Sixth Missouri....	First Missouri.....		137.1					
Total.....			137.1					
Fourth North Carolina.	Fourth North Carolina.		182.5	106.1				
Total.....			182.5	106.1				
Twenty-third Pennsylvania.	Twenty-third Pennsylvania.	8,497.7		2,200.6	1,349.7			
Total.....		8,497.7		2,200.6	1,349.7			
Grand total by months.....		114,898.9	18,269.5	2,306.7	1,349.7	4,852.5	13,845.5	41,403.6

PRODUCTS, BY MONTHS, OF SPIRITS IN WAREHOUSE JUNE 30, 1897—Cont'd.

IN GENERAL BONDED WAREHOUSES—Continued.

[Quantities in taxable gallons.]

District.		Dec., 1895.	Jan., 1896.	Feb., 1896.	Mar., 1896.	Apr., 1896.	May, 1896.
Deposited.	Produced.						
First California....	First California	375.8	1,026.8				
	Fifth Illinois		1,802.6				
	Eighth Illinois	1,391					
	Fifth Kentucky	4,809.5	378.3		1,394.8		
	Sixth Kentucky		922.5				
	Third Massachusetts		915.3		3,136.5		
	Minnesota					2,268.5	436.7
	Nebraska	5,993.5	6,047.3	5,874.4	52,474.3		
Total		12,569.8	11,092.8	5,874.4	57,005.6	2,268.5	436.7
Fifth Kentucky....	Fifth Illinois	1,557.6			479.9	7,179.8	
	Fifth Kentucky	90,447.1	93,393.7	75,799.8	59,643.4	53,448.7	48,206.3
	Seventh Kentucky		8,884.8	37,291.9			
	Eighth Kentucky		95.3	93.1	1,277	1,145.6	621.5
	Fifth Tennessee		280.4				
Total		92,004.7	102,654.2	113,184.8	61,400.3	61,774.1	48,427.8
Sixth Missouri....	Eighth Illinois	95					
	Fifth Kentucky				2,031.3		
	Sixth Kentucky					1,715.2	
Total		95			2,031.3	1,715.2	
First New York...	Fifth Illinois						10,090
	Total						10,090
Fourth North Carolina.	Second Kentucky	1,216.4					
	Fifth Kentucky		195.2	2,223.9			
	Total	1,216.4	195.2	2,223.9			
Twenty-third Pennsylvania.	Twenty-third Pennsylvania.	19,870	27,450.5	35,891.5	33,129.5	29,288.8	22,302.7
	Total	19,870	27,450.5	35,891.5	33,129.5	29,288.8	22,302.7
Grand total by months.....		125,755.9	141,392.7	157,174.6	153,566.7	95,046.6	81,257.2

District.		June, 1896.	July, 1896.	Aug., 1896.	Oct., 1896.	Nov., 1896.	Dec., 1896.
Deposited.	Produced.						
First California....	First Illinois						271
	Fifth Illinois					103.6	303.2
	Second Kentucky	9,619.1					
	Fifth Kentucky	3,060.9					
	Minnesota	455.8					6,263.7
	First Wisconsin			107.5	570.4		
Total		13,135.8		107.5	570.4	103.6	6,837.9
Colorado.....	Nebraska	280.5	142.2	47.5			
	Total	280.5	142.2	47.5			
Fifth Kentucky....	Fifth Kentucky	35,384					
	Total	35,384					
Sixth Missouri....	Eighth Illinois						3,818.3
	Nebraska						238.7
Total							4,057
Twenty-third Pennsylvania.	Fifth Illinois	2,847.1					
	Twenty-third Pennsylvania.	22,013.2	2,129.3	1,496.7			
Total		24,860.3	2,129.3	1,496.7			
Grand total by months.....		73,660.6	2,271.5	1,651.7	570.4	103.6	10,894.9

PRODUCTS, BY MONTHS, OF SPIRITS IN WAREHOUSE JUNE 30, 1897—Cont'd.

IN GENERAL BONDED WAREHOUSES—Continued.

[Quantities in taxable gallons.]

District.		Jan., 1897.	Feb., 1897.	Mar., 1897.	Apr., 1897.	May, 1897.	Total by districts.
Deposited.	Produced.						
First California....	First California						1,402.6
	First Illinois.....	627.2					898.2
	Fifth Illinois.....	6,364.7		23,043.5			31,617.6
	Eighth Illinois.....	2,922		5,845			10,158
	Second Kentucky						25,328.8
	Fifth Kentucky.....						84,697.6
	Sixth Kentucky.....						16,337
	Seventh Kentucky.....						30,811.1
	Eighth Kentucky.....						13,689.8
	Maryland						2,355.9
	Third Massachusetts						4,051.8
	Minnesota			12,517.5			21,942.2
	First Missouri						2,537.5
	Nebraska						99,873.5
	First Ohio						5,123.3
	Twenty-third Penn- sylvania						8,602.8
	First Wisconsin						677.9
Total		9,913.9		41,406			360,105.6
Colorado.....	Fifth Kentucky.....						418.6
	Seventh Kentucky.....						5,362.9
	Eighth Kentucky						471.8
	Nebraska	384.6			239.5		1,094.3
Total		384.6			239.5		7,347.6
Fifth Kentucky ...	Fifth Illinois.....						10,207.7
	Second Kentucky.....						6,252.9
	Fifth Kentucky.....			624.2	1,962.9	1,419.1	1,160,825.2
	Sixth Kentucky.....						2,162.3
	Seventh Kentucky.....			12,856.8	17,539.5		384,708.1
	Eighth Kentucky.....						189,525.3
	First Missouri						21,748.3
	Fifth Tennessee.....						280.4
Total				13,481	19,502.4	1,419.1	1,775,710.2
Sixth Missouri	Eighth Illinois.....						3,913.3
	Second Kentucky						6,841.1
	Fifth Kentucky.....	6,437.6	2,391.6				41,574.4
	Sixth Kentucky.....						26,710.9
	Seventh Kentucky.....						16,365.3
	Eighth Kentucky						13,441.8
	First Missouri						1,028.9
	Sixth Missouri.....						1,792.4
	Nebraska.....						238.7
Total		6,437.6	2,391.6				111,906.8
First New York....	Fifth Illinois.....						10,090
Total							10,090
Fourth North Caro- lina.	Second Kentucky						1,216.4
	Fifth Kentucky.....						5,976
	Fourth North Carolina						288.6
Total							7,481
Twenty-third Pennsylvania.	Fifth Illinois.....						2,847.1
	Second Kentucky						964.8
	Sixth Kentucky.....						5,687.2
	Eleventh Ohio.....						509.2
	Twenty-third Penn- sylvania.						288,011.6
Total							298,019.9
Grand total by months.....		16,736.1	2,391.6	54,887	19,741.9	1,419.1	2,570,661.1

DIFFERENT KINDS OF SPIRITS DEPOSITED, WITHDRAWN, AND REMAINING IN GENERAL BONDED WAREHOUSES.

QUANTITY OF DISTILLED SPIRITS OF THE DIFFERENT KINDS AS KNOWN TO THE TRADE, PRODUCED, WITHDRAWN, AND REMAINING IN
GENERAL BONDED WAREHOUSES IN THE UNITED STATES FOR THE FISCAL YEAR ENDED JUNE 30, 1897.

[Quantities in taxable gallons.]

Distilled spirits.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	High wines.	Pure, neu- tral, or co- logne spirits.	Miscella- neous.	Aggregate.
Dr.									
Remaining in bonded warehouses July 1, 1896.....	2, 017, 840. 6	314, 809. 8	21, 667. 6		1, 897. 8		63, 519. 8	223, 096. 5	2, 642, 832. 1
Deposited in bonded warehouses during the year	535, 165	91, 631	271, 093. 1	23, 978. 9	11, 974. 3	139. 7	2, 286, 543. 1	1, 285, 969. 8	4, 506, 494. 9
Excess ascertained on regauge at bonded warehouses.	5. 3		57. 4		3		336. 2	79. 8	481. 7
Total.....	2, 553, 010. 9	406, 440. 8	292, 818. 1	23, 978. 9	13, 875. 1	139. 7	2, 350, 399. 1	1, 509, 146. 1	7, 149, 808. 7
Cr.									
Withdrawn during the year upon payment of tax..	458, 549	49, 895. 9	253, 186. 5	4, 868. 6	10, 749. 7	138. 9	2, 186, 791. 2	1, 372, 490. 8	4, 336, 670. 6
Lost by leakage or evaporation in warehouse.....	78, 131. 2	10, 274. 9	2, 575. 1	271. 6	62. 1	. 8	37, 356. 2	21, 776. 6	150, 448. 5
Withdrawn for export	2, 464. 7		2, 072. 6	14, 786. 9	45		10, 850. 3	19, 162. 1	49, 381. 6
Withdrawn for scientific purposes.....			2, 702. 5				962. 2		3, 664. 7
Withdrawn for transfer to manufacturing ware- houses <i>a</i>	2, 675. 9	3, 638. 2					8, 372. 5	10, 778. 9	25, 465. 5
Withdrawn for transfer to general bonded ware- house <i>b</i>								13, 515. 8	13, 515. 8
Lost by casualty during the year									. 9
Remaining in warehouse June 30, 1897	2, 011, 189. 4	342, 631. 8	32, 281. 4	4, 051. 8	3, 018. 3		106, 066. 7	71, 421. 7	2, 570, 661. 1
Total.....	2, 553, 010. 9	406, 440. 8	292, 818. 1	23, 978. 9	13, 875. 1	139. 7	2, 350, 399. 1	1, 509, 146. 1	7, 149, 808. 7

a Withdrawn from first California.

b Withdrawn from second New York.

STOCK ON HAND, PRODUCTION, AND MOVEMENT OF SPIRITS FOR FIVE YEARS.

The following table shows the stock on hand, production, and movement of spirits, other than fruit brandies, for the fiscal years 1893, 1894, 1895, 1896, and 1897:

Distilled spirits.	1893.	1894.	1895.	1896.	1897.
Actually in warehouse at beginning of fiscal year.....	<i>Gallons.</i> 127, 596, 339	<i>Gallons.</i> 147, 894, 694	<i>Gallons.</i> 137, 993, 078	<i>Gallons.</i> <i>a</i> 138,248,796.2	<i>Gallons.</i> <i>b</i> 152,125,495.4
Produced during fiscal year.....	128, 651, 782	89, 205, 492	<i>c</i> 81, 090, 993. 9	<i>d</i> 86, 589, 358. 5	<i>e</i> 62, 466, 129. 5
Total.....	256, 248, 121	237, 100, 186	219, 084, 071. 9	224, 838, 154. 7	214, 591, 624. 9
Withdrawn, tax-paid, during fiscal year.....	97, 424, 825	87, 087, 618	<i>f</i> 74, 540, 569	<i>g</i> 66, 877, 986. 8	<i>h</i> 68, 661, 038. 5
Withdrawn for exportation during fiscal year.....	3, 762, 231	6, 114, 417	<i>i</i> 1, 312, 006. 5	<i>k</i> 1, 190, 258. 4	<i>l</i> 2, 091, 788. 1
Withdrawn for scientific purposes, for use of United States, for transfer to manufacturing warehouse, destroyed by casualty, allowed for loss by leakage in warehouses, etc.....	7, 166, 371	5, 905, 073	<i>m</i> 4, 982, 700. 2	<i>n</i> 4, 644, 414. 1	<i>o</i> 4, 117, 294
Total.....	108, 353, 427	99, 107, 108	80, 835, 275. 7	72, 712, 659. 3	74, 870, 120. 6
Remaining in warehouse at end of fiscal year.....	147, 894, 694	137, 993, 078	<i>a</i> 138,248,796.2	<i>p</i> 152,125,495.4	<i>q</i> 139,721,504.3

a This includes 1,426,700.9 gallons in general bonded warehouses and 419,543.2 gallons in transit June 30, 1895, between distillery warehouses and general bonded warehouses.

b This includes 2,642,832.1 gallons in general bonded warehouses, 153,475.8 gallons in transit between distillery warehouses and general bonded warehouses, and 2,066.4 gallons in transit between general bonded warehouses June 30, 1896.

c This includes 1,141,324 gallons added under act of August 28, 1894, and 74.6 gallons excess found on regauge at general bonded warehouses.

d This includes 655.5 gallons excess found on regauge at general bonded warehouses.

e This includes 481.7 gallons excess found on regauge at general bonded warehouses.

f This includes 364,329.5 gallons tax-paid upon withdrawal from general bonded warehouses.

g This includes 6,242,630.7 gallons withdrawn tax-paid from general bonded warehouses.

h This includes 4,336,670.6 gallons tax-paid upon withdrawal from general bonded warehouses.

i This includes 1,181.2 gallons withdrawn from general bonded warehouses for export.

k This includes 71,326.9 gallons withdrawn for export from general bonded warehouses.

l This includes 49,381.6 gallons withdrawn for export from general bonded warehouses.

m This includes 1,192,514 gallons deducted under act of August 28, 1894, 4,591.5 gallons leakage in general bonded warehouses, and 180.5 gallons withdrawn for use of the United States from such warehouses.

n This includes 143,038.8 gallons withdrawn from or destroyed or lost in general bonded warehouses.

o This includes 179,579.6 gallons withdrawn from or destroyed or lost in general bonded warehouses.

p This includes 2,642,832.1 gallons in general bonded warehouses, 153,475.8 gallons in transit between distillery warehouses and general bonded warehouses, and 2,066.4 gallons in transit between general bonded warehouses.

q This includes 12,822.9 gallons in transit between distillery warehouses and general bonded warehouses, and 7,750.2 gallons tax-paid on deficiency in transfer from distillery warehouse to general bonded warehouse.

SUMMARY OF OPERATIONS AT DISTILLERY AND GENERAL BONDED WAREHOUSES
DURING THE YEAR ENDED JUNE 30, 1897.

Distilled spirits.	Quantity.	Total.
	<i>Gallons.</i>	<i>Gallons.</i>
Actually remaining in warehouses July 1, 1896.....	151,969,953.2	
In transit from distillery to general bonded warehouses July 1, 1896.....	153,475.8	
In transit from general bonded warehouses to other general bonded warehouses July 1, 1896.....	2,066.4	
Withdrawn for export and unaccounted for July 1, 1896.....	226,680.5	
Transfers to manufacturing warehouses and unaccounted for July 1, 1896.....	19,005.2	
Lost by casualty, etc., not allowed July 1, 1896.....	1,743,461.4	
		154,114,642.5
Deposited in distillery warehouses during the year ended June 30, 1897..		62,465,647.8
Deposited in general bonded warehouses during the year ended June 30, 1897.....		4,490,912.7
Excess found on regauge at general bonded warehouses.....		481.7
Transferred during the year from general bonded warehouses to other general bonded warehouses.....		15,582.2
Aggregate.....		221,087,266.9
Withdrawn from distillery warehouses tax-paid.....	64,324,367.9	
Withdrawn from general bonded warehouses tax-paid.....	4,336,670.6	
Loss on account of leakage in distillery warehouses.....	3,501,579.2	
Loss on account of leakage in general bonded warehouses.....	150,448.5	
Withdrawn for scientific purposes and for use of the United States from distillery warehouses.....	144,566.4	
Withdrawn for scientific purposes and for use of the United States from general bonded warehouses.....	3,664.7	
Exported from distillery warehouses, proof of landing received.....	1,670,258	
Allowed for loss by leakage in transportation for export, etc., from distillery warehouses.....	3,759.4	
Tax-paid on leakages in transit for export from distillery warehouses...	396.3	
Exported from general bonded warehouses, proof of landing received...	52,961.9	
Allowed for loss by leakage in transportation for export, etc., from general bonded warehouses.....	30.4	
Tax-paid on leakage in transit for export from general bonded warehouses.....	1	
Tax-paid on spirits lost by casualty, distillery warehouses.....	128,866	
Tax-paid on spirits lost by casualty, general bonded warehouses.....	1,424.7	
Loss allowed on account of casualty, distillery warehouses.....	29,975.5	
Loss allowed on account of casualty, general bonded warehouses.....	61.9	
Transferred from distillery warehouses to manufacturing warehouses...	177,289	
Leakage allowed in transfer to manufacturing warehouses from distillery warehouses.....	249.9	
Tax-paid on leakage in transfer to manufacturing warehouses from distillery warehouses.....	.1	
Transferred to manufacturing warehouses from general bonded warehouses.....	25,445.1	
Leakage allowed in transfer to manufacturing warehouses from general bonded warehouses.....	20.4	
Transferred to general bonded warehouses from distillery warehouses..	4,490,912.7	
Tax-paid on deficiencies in transfers to general bonded warehouses from distillery warehouses.....	7,750.2	
Transferred from general bonded warehouses to other general bonded warehouses.....	15,582.2	
		79,066,282
Withdrawn from distillery warehouses for export and unaccounted for June 30, 1897.....	584,843.6	
Withdrawn from general bonded warehouses for export and unaccounted for June 30, 1897.....	6,218	
Lost by casualty and unaccounted for from general bonded warehouses June 30, 1897.....	875.5	
Lost by casualty and unaccounted for from distillery warehouses June 30, 1897.....	1,715,293.7	
Transfers from distillery warehouses to general bonded warehouses and unaccounted for June 30, 1897.....	12,822.9	
		2,320,053.7
Remaining in distillery warehouses June 30, 1897	137,130,270.1	
Remaining in general bonded warehouses June 30, 1897	2,570,661.1	
		139,700,931.2
Aggregate.....		221,087,266.9

DIFFERENT KINDS OF BRANDY REMAINING IN SPECIAL BONDED WARE-
HOUSES JULY 1, 1896.

QUANTITY OF THE DIFFERENT KINDS OF BRANDY, BY TAXABLE GALLONS, REMAIN-
ING IN SPECIAL BONDED WAREHOUSES JULY 1, 1896.

District.	Grape.	Apple.	Peach.	Total.
Arkansas.....		21,095.9		21,095.9
First California.....	777,874.4		2,148.9	780,023.3
Fourth California.....	550,584.5	466.4	3,328.4	554,379.3
Connecticut.....		8,648.8		8,648.8
First Illinois.....	84,767.4			84,767.4
Kansas.....	3,959.5	2,176.6		6,136.1
Second Kentucky.....		24,819.5		24,819.5
Fifth Kentucky.....	2,965.7	172,996.8	4,521.5	180,484
Eighth Kentucky.....		6,338.7		6,338.7
Maryland.....	901.5	48,596.6	36,590.3	86,088.4
First Missouri.....	3,149.7	6,129.5	425.1	9,704.3
Sixth Missouri.....		3,981.7	816.7	4,798.4
Second New York.....	256,468.3	57,975	2,555.5	316,998.8
Twenty-eighth New York.....	16,871	33,537.1	26.6	50,434.7
Tenth Ohio.....	48,825.1	506.8		49,331.9
Second Tennessee.....		5,010.5		5,010.5
Fifth Tennessee.....		130,722.2	416.8	131,139
Sixth Virginia.....	1,372	8,245.8		9,617.8
West Virginia.....		1,337		1,337
Total.....	1,747,739.1	532,584.9	50,829.8	2,331,153.8

DIFFERENT KINDS OF BRANDY PRODUCED AND PLACED IN SPECIAL
BONDED WAREHOUSES DURING THE FISCAL YEAR ENDED JUNE 30, 1897.

QUANTITY, IN TAXABLE GALLONS, OF THE DIFFERENT KINDS OF BRANDY PRO-
DUCED IN THE SEVERAL COLLECTION DISTRICTS, SHOWING THE DISTRICTS IN
WHICH DEPOSITED IN SPECIAL BONDED WAREHOUSES AND THE QUANTITY
REMAINING IN TRANSIT AT THE BEGINNING AND END OF THE FISCAL YEAR
ENDED JUNE 30, 1897.

District in which produced.	Grape.	Apple.	Peach.	Other.	Total.
In transit July 1, 1896:					
Fourth California.....	1,117.3				1,117.3
Fifth Tennessee.....		419			419
Total.....	1,117.3	419			1,536.3
Produced during the year:					
Arkansas.....		18,627.3	1,113.2		19,740.5
First California.....	285,762.1	104.4	2,152.1	1,231.1	289,249.7
Fourth California.....	164,655.4				164,655.4
Connecticut.....		7,962.1			7,962.1
First Illinois.....	1				1
Eighth Illinois.....		197.5			197.5
Seventh Indiana.....		1,031.3			1,031.3
Kansas.....	1,058		172		1,230
Second Kentucky.....		1,848.3			1,848.3
Fifth Kentucky.....	195.3	13,611	393.1		14,199.4
Sixth Kentucky.....		110.7	383		493.7
Eighth Kentucky.....		598.9			598.9
Maryland.....		920.7	347.1		1,267.8
First Missouri.....	2,968.8	1,527.4			4,496.2
Sixth Missouri.....		4,190.4			4,190.4
Fifth New Jersey.....		4,064.7			4,064.7
First New York.....		15,387.4			15,387.4
Second New York.....	6.2				6.2
Fourteenth New York.....		8,491.2			8,491.2
Twenty-first New York.....		3,739.3			3,739.3
Twenty-eighth New York.....	3,588.3	21,576.5			25,164.8
Tenth Ohio.....	18,777.9				18,777.9
First Pennsylvania.....	127	11,057.2	1,017		12,201.2
Second Tennessee.....		978.5			978.5
Fifth Tennessee.....		18,655.6			18,655.6
Sixth Virginia.....	838	890.2			1,728.2
Total produced.....	477,978	135,570.6	5,577.5	1,231.1	620,357.2
In transit July 1, 1896.....	1,117.3	419			1,536.3
Total to be accounted for.....	479,095.3	135,989.6	5,577.5	1,231.1	621,893.5

DIFFERENT KINDS OF BRANDY PRODUCED AND PLACED IN SPECIAL BONDED WAREHOUSES, ETC.—Continued.

QUALITY, IN TAXABLE GALLONS, OF THE DIFFERENT KINDS OF BRANDY PRODUCED IN THE SEVERAL COLLECTION DISTRICTS, ETC.—Continued.

District in which produced.	District in which deposited in special bonded warehouses.					
	Arkansas.		First California.			
	Apple.	Peach.	Grape.	Apple.	Peach.	Other.
Arkansas.....	18,627.3	1,113.2	.....	.....	.....	.....
First California.....			217,521.4	104.4	2,152.1	1,231.1
Fourth California.....			61,774.8	.....	.....	.....
Connecticut.....						
First Illinois.....						
Seventh Indiana.....						
Kansas.....						
Second Kentucky.....						
Fifth Kentucky.....						
Total.....	18,627.3	1,113.2	279,296.2	104.4	2,152.1	1,231.1

District in which produced.	District in which deposited in special bonded warehouses.					
	Fourth California.	Connecticut.	First Illinois.	Kansas.		Second Kentucky.
	Grape.	Apple.	Grape.	Grape.	Peach.	Apple.
Arkansas.....						
First California.....			31,239.5	.....	.....	.....
Fourth California.....	97,384.5	.....	2,556.9	.....	.....	.....
Connecticut.....		7,962.1	.....	.....	.....	.....
First Illinois.....			1	.....	.....	.....
Seventh Indiana.....						422.1
Kansas.....				1,058	172	.....
Second Kentucky.....						1,706.1
Fifth Kentucky.....						4,604.8
Total.....	97,384.5	7,962.1	33,797.4	1,058	172	6,733

District in which produced.	District in which deposited in special bonded warehouses.									
	Fifth Kentucky.			Eighth Kentucky.	Maryland.			First Missouri.		Sixth Missouri.
	Grape.	Apple.	each.	Apple.	Grape.	Apple.	Peach.	Grape.	Apple.	Apple.
Eighth Illinois.....									197.5	.....
Seventh Indiana.....		609.2	.....	.....	.....	.....	.....	.....	.....	.....
Second Kentucky.....		142.2	.....	.....	.....	.....	.....	.....	.....	.....
Fifth Kentucky.....	195.3	9,006.2	393.1	.....	.....	.....	.....	.....	.....	.....
Sixth Kentucky.....		110.7	383	.....	.....	.....	.....	.....	.....	.....
Eighth Kentucky.....				598.9	.....	.....	.....	.....	.....	.....
Maryland.....						920.7	347.1	.....	.....	.....
First Missouri.....								2,601.3	1,527.4	.....
Sixth Missouri.....										4,190.4
Fifth New Jersey.....						2,704.5	.....	.....	.....	.....
Twenty-eighth New York.....						2,306.3	.....	.....	.....	.....
First Pennsylvania.....					127	11,046.7	974.5	.....	.....	.....
Total.....	195.3	9,868.3	776.1	598.9	127	16,978.2	1,321.6	2,601.3	1,724.9	4,190.4

DIFFERENT KINDS OF BRANDY PRODUCED AND PLACED IN SPECIAL BONDED WAREHOUSES, ETC.—Continued.

QUANTITY, IN TAXABLE GALLONS, OF THE DIFFERENT KINDS OF BRANDY FRODUCED IN THE SEVERAL COLLECTION DISTRICTS, ETC.—Continued.

District in which produced.	District in which deposited in special bonded warehouses.							
	First New York.		Second New York.		Twenty-eighth New York.		Tenth Ohio.	Second Tennessee.
	Grape.	Apple.	Grape.	Apple.	Grape.	Apple.	Grape.	Apple.
First California.....	11, 129. 9	.....	8, 396. 3	.....	8, 134	.....	.....	.....
Fourth California.....			1, 212. 2	.....	.....	.....	.....	.....
First New Jersey.....		995. 7	.....	14, 391. 7	.....	.....	.....	.....
Fifth New Jersey.....				1, 360. 2	.....	.....	.....	.....
Second New York.....			6. 2	.....	.....	.....	.....	.....
Fourteenth New York.....				8, 491. 2	.....	.....	.....	.....
Twenty-first New York.....						3, 739. 3	.....	.....
Twenty-eighth New York.....					3, 588. 3	19, 270. 2	.....	.....
Tenth Ohio.....							18, 777. 9	.....
Second Tennessee.....								978. 5
Total	11, 129. 9	995. 7	9, 614. 7	24, 243. 1	11, 722. 3	23, 009. 5	18, 777. 9	978. 5

District in which produced.	District in which deposited in special bonded warehouses.			Total.
	Fifth Tennessee.	Sixth Virginia.		
	Apple.	Grape.	Apple.	
Arkansas				19, 740. 5
First California.....				279, 908. 7
Fourth California.....				162, 928. 4
Connecticut.....				7, 962. 1
First Illinois.....				1
Eighth Illinois				197. 5
Seventh Indiana.....				1, 031. 3
Kansas				1, 230
Second Kentucky.....				1, 848. 3
Fifth Kentucky.....				14, 199. 4
Sixth Kentucky				493. 7
Eighth Kentucky.....				598. 9
Maryland.....				1, 267. 8
First Missouri.....				4, 128. 7
Sixth Missouri.....				4, 190. 4
First New Jersey.....				15, 387. 4
Fifth New Jersey.....				4, 064. 7
Second New York				6. 2
Fourteenth New York.....				8, 491. 2
Twenty-first New York.....				3, 739. 3
Twenty-eighth New York.....				25, 164. 8
Tenth Ohio				18, 777. 9
First Pennsylvania.....				12, 148. 2
Second Tennessee.....				978. 5
Fifth Tennessee	18, 655. 6	.....	.....	18, 655. 6
Sixth Virginia.....		838	890. 2	1, 728. 2
Total	18, 655. 6	838	890. 2	608, 868. 7
Tax paid at distilleries.....				519
Balance in transit June 30, 1897				12, 505. 8
Total accounted for				621, 893. 5

**DIFFERENT KINDS OF BRANDY WITHDRAWN FROM SPECIAL BONDED
WAREHOUSES DURING THE YEAR.**

QUANTITY, IN TAXABLE GALLONS, OF EACH KIND OF BRANDY WITHDRAWN FROM SPECIAL BONDED WAREHOUSES, TAX-PAID, DURING THE YEAR ENDED JUNE 30, 1897.

District.	Grape.	Apple.	Peach.	Other.	Total.
Arkansas		7,717.8	145.7		7,863.5
First California	220,815.2		605.5	36.3	221,457
Fourth California	54,497.6		99.3		54,596.9
Connecticut		1,548.5			1,548.5
First Illinois	82,455.2				82,455.2
Kansas	551.1	297.6			848.7
Second Kentucky		6,762.4			6,762.4
Fifth Kentucky	523.9	59,704.4	3,655.3		63,883.6
Eighth Kentucky		2,353.9			2,353.9
Maryland		26,382.6	13,524.5		39,907.1
First Missouri	2,010.8	2,381.2	347.5		4,739.5
Sixth Missouri		1,040.1			1,040.1
First New York	17,522.8	3,412.3	588		21,523.1
Second New York	184,893.9	14,498.6	900.3		200,292.8
Twenty-eighth New York	1,002.5	6,143.4			7,145.9
Tenth Ohio	20,004.7				20,004.7
Second Tennessee		989			989
Fifth Tennessee		49,623.2	126.5		49,749.7
Sixth Virginia		3,617.8			3,617.8
West Virginia		512.5			512.5
Total	584,277.7	186,985.3	19,992.6	36.3	791,291.9

**DIFFERENT KINDS OF BRANDY LOST BY LEAKAGE OR EVAPORATION
IN SPECIAL BONDED WAREHOUSES DURING THE YEAR.**

QUANTITY, IN TAXABLE GALLONS, OF EACH KIND OF BRANDY LOST FROM SPECIAL BONDED WAREHOUSES DURING THE YEAR ENDED JUNE 30, 1897.

District.	Grape.	Apple.	Peach.	Other.	Total.
Arkansas		352	.7		352.7
First California	26,381.4		80.2	.9	26,462.5
Fourth California	7,287.6		31.9		7,319.5
Connecticut		103.8			103.8
First Illinois	6,336.4				6,336.4
Kansas	12.9	15.9			28.8
Second Kentucky		408.1			408.1
Fifth Kentucky	62.2	3,427.2	310		3,799.4
Eighth Kentucky		179.3			179.3
Maryland	24.1	1,556.5	1,142.9		2,723.5
First Missouri	118.2	194.8	30.2		343.2
Sixth Missouri		80.2			80.2
First New York	1,938.6	511.1	109.9		2,559.6
Second New York	21,141.2	1,320.3	167.3		22,628.8
Twenty-eighth New York	547.7	371.2			918.9
Tenth Ohio	1,236.3				1,236.3
Second Tennessee		39			39
Fifth Tennessee		3,221.2	11.9		3,233.1
Sixth Virginia		155.6			155.6
Total	65,086.6	11,936.2	1,885	.9	78,908.7

BRANDY WITHDRAWN FOR EXPORT DURING THE YEAR.

STATEMENT, BY DISTRICTS, OF THE QUANTITY OF BRANDY, IN TAXABLE GALLONS, WITHDRAWN FOR EXPORT FROM SPECIAL BONDED WAREHOUSES DURING THE YEAR ENDED JUNE 30, 1897.

1. BY DISTRICTS AND KINDS.

District.	Grape.	Peach.	Aggregate.
First California	4,983.3	.....	4,983.3
Fourth California	3,399.4	95.2	3,494.6
Maryland	126.5	191.7	318.2
Second New York	121.1	.....	121.1
Total	8,630.3	286.9	8,917.2

2. BY FOREIGN AND DOMESTIC PORTS.

Port to which exported.	Grape brandy.				Peach brandy.	
	Balti- more.	Eagle Pass.	New York.	San Fran- cisco.	Balti- more.	San Fran- cisco.
Acajutla, Central America				115.3	.....	.....
Altata, Mexico				21.8	.....	.....
Amapala, Central America				537.9	.....	.....
Antwerp, Belgium			716.8	.....	.....	.....
Berlin, Germany			49.3	.....	.....	.....
Bremen, Germany			67.9	.....	.....	.....
Copenhagen, Denmark			701.8	.....	.....	.....
Diaz, Mexico		25.5	.....	.....	.....	.....
Guaymas, Mexico				131.1	.....	.....
Hamburg, Germany			128.4	.....	.....	.....
Honolulu, Hawaiian Islands				776	.....	95.2
La Libertad, Central America				23.1	.....	.....
London, England	126.5	.....	1,121.3	3,377.2	191.7	.....
Mazatlan, Mexico				44.7	.....	.....
Panama, South America				44.8	.....	.....
Punta Arenas, Central America				90	.....	.....
San José de Guatemala, Central America				191.7	.....	.....
San José del Sur, Central America				26.8	.....	.....
Shanghai, China				26.3	.....	.....
Vancouver, Canada				286.1	.....	.....
Total	126.5	25.5	2,785.5	5,692.8	191.7	95.2

TRANSFERS OF BRANDY FROM SPECIAL BONDED WAREHOUSES IN ONE DISTRICT TO SPECIAL BONDED WAREHOUSES IN OTHER DISTRICTS.

QUANTITY, IN TAXABLE GALLONS, OF BRANDY, BY KINDS, REMOVED FROM SPECIAL BONDED WAREHOUSES TO OTHER SPECIAL BONDED WAREHOUSES IN OTHER DISTRICTS, SHOWING THE DISTRICT FROM WHICH AND THE DISTRICT TO WHICH REMOVED DURING THE FISCAL YEAR ENDED JUNE 30, 1897.

District from which removed.	Grape.	Apple.	Peach.	Total.
First California.....	77,389.5	.....	.....	77,389.5
Fourth California.....	99,523.5	.....	.....	99,523.5
Maryland.....	.....	.....	2,023.5	2,023.5
Second New York.....	47,614.8	22,460	1,487.9	71,562.7
Total	224,527.8	22,460	3,511.4	250,499.2
In transit June 30, 1896:				
First California.....	14,312.9	.....	.....	14,312.9
Fourth California.....	5,749.2	.....	.....	5,749.2
Second New York.....	1,862.8	.....	.....	1,862.8
Total	246,452.7	22,460	3,511.4	272,424.1

District from which removed.	District to which removed.			
	First California.	First Illinois.	Fifth Kentucky.	First Missouri.
	Grape.	Grape.	Peach.	Grape.
First California.....	.....	22,275.1	.....	250
Fourth California.....	17,268.6	35,268.3	.....	423.3
Maryland.....	.....	.....	2,023.5	.....
Second New York.....	1,863.8	1,009.6	.....	.....
Total	19,132.4	58,553	2,023.5	673.3

District from which removed.	District to which removed.				
	First New York.			Second New York.	Twenty-eighth New York.
	Grape.	Apple.	Peach.	Grape.	Grape.
First California.....	12,993.5	.....	.....	54,516.1	894.3
Fourth California.....	.....	.....	.....	49,415.5	.....
Maryland.....	.....	.....	.....	.....	.....
Second New York.....	46,605.2	22,460	1,487.9	.....	.....
Total	59,598.7	22,460	1,487.9	103,931.6	894.3

District from which removed.	Aggregate.			
	Grape.	Apple.	Peach.	Total.
First California.....	90,929	.....	.....	90,929
Fourth California.....	102,375.7	.....	.....	102,375.7
Maryland.....	.....	.....	2,023.5	2,023.5
Second New York.....	49,478.6	22,460	1,487.9	73,426.5
Total.....	242,783.3	22,460	3,511.4	268,754.7
In transit June 30, 1897:				
First California.....	773.4	.....	.....	773.4
Fourth California.....	2,896	.....	.....	2,896
Total.....	246,452.7	22,460	3,511.4	272,424.1

FRUIT BRANDY REMAINING IN SPECIAL BONDED WAREHOUSES JUNE 30, 1897.

1. BY DISTRICTS AND KINDS.

District.	Grape.	Apple.	Peach.	Other.	Total.
	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>
Arkansas		31,653.4	966.8		32,620.2
First California	531,003.7	104.4	3,615.3	1,193.9	535,917.3
Fourth California	458,515.8	466.4	3,102		462,084.2
Connecticut		14,958.6			14,958.6
First Illinois	88,327.2				88,327.2
Kansas	4,453.5	1,863.1	172		6,488.6
Second Kentucky		24,382			24,382
Fifth Kentucky	2,574.9	119,733.5	3,355.8		125,664.2
Eighth Kentucky		4,404.3			4,404.3
Maryland	877.9	37,635.7	21,029.3		59,542.9
First Missouri	4,295.3	5,274.8	47.4		9,617.5
Sixth Missouri		7,051.8	816.7		7,868.5
First New York	51,267.2	19,532.3	790		71,589.5
Second New York	114,115.1	43,939.6			158,054.7
Twenty-eighth New York	11,039.9	50,032	26.6		61,098.5
Tenth Ohio	46,362	506.8			46,868.8
Second Tennessee		4,961			4,961
Fifth Tennessee		96,533.4	278.4		96,811.8
Sixth Virginia	2,210	5,362.6			7,572.6
West Virginia		824.5			824.5
Total	1,315,042.5	469,220.2	34,200.3	1,193.9	1,819,656.9

SUMMARY OF OPERATIONS AT SPECIAL BONDED WAREHOUSES DURING THE FISCAL YEAR ENDED JUNE 30, 1897.

Brandy.	Quantity.
	<i>Gallons.</i>
Actually remaining in special bonded warehouses July 1, 1896	2,331,153.8
In transit from special bonded warehouses to special bonded warehouses in other districts	21,924.9
Not actually in special bonded warehouses, claimed as lost by casualty	58.8
Deposited in special bonded warehouses during the year received from distilleries	608,868.7
Withdrawn for export, proof of landing not received	62,118.6
Withdrawn for fortification of sweet wine, still unused	82.6
Transferred from a special bonded warehouse to a special bonded warehouse in another district	268,754.7
Total	3,292,962.1
Withdrawn from special bonded warehouses, tax-paid during the year	791,291.9
Tax-paid on deficiencies in export bonds	77.1
Tax-paid on brandy heretofore reported lost by casualty	28.6
Tax-paid on brandy reported withdrawn for fortification of sweet wine	6.5
Exported—proofs of landing received	63,539.5
Withdrawn and used to fortify sweet wine	244,580.7
Allowed for loss by leakage or evaporation in warehouse	78,908.7
Allowed for loss by leakage in transportation for export	15.2
Allowed for loss by leakage in transportation to manufacturing warehouse	43.1
Loss allowed on account of casualties, etc	31.6
Transferred from special bonded warehouses in other districts, receipt at second district acknowledged	268,754.7
Withdrawn for exportation, proof of landing not received	7,404
Not actually in special bonded warehouses, claimed as lost by casualty, etc	59
In transit from other districts, not yet received at second district	3,669.4
Withdrawn for use of the United States	319.2
Withdrawn for transfer to manufacturing warehouse	3,949.6
Withdrawn for fortification of sweet wine, still unused	10,626.4
Brandy actually remaining in special bonded warehouses June 30, 1897	1,819,656.9
Total	3,292,962.1

2. BY BONDED WAREHOUSES AND BY DISTRICTS.

The following table shows the quantity, in taxable gallons, of brandy remaining June 30, 1897, in each of the special bonded warehouses and the quantity in bond in each district and in the United States:

Bonded warehouse.	Quantity in each warehouse.	
District of Arkansas:		
A. A. Armstrong, Bentonville, Benton County.....	32, 620. 2	
Total, Arkansas.....		32, 620. 2
First district of California:		
No. 1. Bode & Haslett, Battery street, San Francisco.....	33, 836. 8	
No. 2. S. M. Bernard, Los Angeles.....	34, 652. 5	
No. 3. Wm. B. West, Stockton, San Joaquin County.....	43, 903. 1	
No. 4. Isaac A. Cooper, San Gabriel Station, Los Angeles County.....	23, 706. 7	
No. 5. Snyder & Foss Warehouse Co., San Jose, Santa Clara County.....	22, 952. 5	
No. 6. Overland Freight and Transfer Co., San Francisco.....	276, 971. 4	
No. 7. Fresno Warehouse Co., Fresno, Fresno County.....	40, 909. 8	
No. 8. Bode & Haslett, Oriental street, San Francisco.....	58, 984. 5	
Total, First district of California.....		535, 917. 3
Fourth district of California:		
No. 1. T. J. Clunie, Sacramento.....	68, 481. 2	
No. 2. L. W. Burris, Santa Rosa, Sonoma County.....	40, 062. 4	
No. 3. H. J. Lewelling, St. Helena, Sonoma County.....	30, 686. 6	
No. 4. John Tivnen, Sonoma County.....	5, 825. 2	
No. 5. H. B. Shackelford, Vina, Tehama County.....	305, 193	
No. 6. A. E. Hatt, sr., Napa City, Napa County.....	11, 835. 8	
Total, Fourth district of California.....		462, 084. 2
District of Connecticut:		
No. 1. E. Williams, Wallingford, New Haven County.....	14, 958. 6	
Total, Connecticut.....		14, 958. 6
First district of Illinois:		
No. 1. Hiram Sibley & Co., North Clark street, between Chicago River and North Water street, Chicago.....	67, 261. 1	
No. 2. International Warehouse Co., Nos. 279, 281, 283, and 285 East Monroe street, Chicago.....	21, 066. 1	
Total, First district of Illinois.....		88, 327. 2
District of Kansas:		
No. 1. Willis D. Stewart, No. 311 Commercial street, Atchison.....	6, 488. 6	
Total, Kansas.....		6, 488. 6
Second district of Kentucky:		
No. 1. E. W. Peters, Owensboro Public Warehouse Co., Owensboro, Daviess County.....	24, 382	
Total, Second Kentucky district.....		24, 382
Fifth district of Kentucky:		
No. 1. Louisville Public Warehouse Co., Louisville.....	125, 664. 2	
Total, Fifth district of Kentucky.....		125, 664. 2
Eighth district of Kentucky:		
No. 1. J. P. Hornaday, Somerset, Pulaski County.....	4, 404. 3	
Total, Eighth district of Kentucky.....		4, 404. 3
District of Maryland:		
No. 1. Baltimore and Ohio R. R. Co., No. 4, Belt's Wharf, Fell street, between South Ann and South Wolfe streets, Baltimore.....	57, 123. 1	
No. 2. Wm. J. Thoroughgood, Georgetown, Del.....	2, 419. 8	
Total, district of Maryland.....		59, 542. 9
First district of Missouri:		
No. 1. Columbia Warehouse Co., No. 214, 216, and 218 Broadway, St. Louis.....	9, 617. 5	
Total, First district of Missouri.....		9, 617. 5
Sixth district of Missouri:		
No. 1. Western Storage and Warehouse Co., No. 2042 and 2044 Walnut street, Kansas City.....	4, 894. 8	
No. 2. Mossley and Gardner, Olden, Howell County.....	2, 973. 7	
Total, Sixth district of Missouri.....		7, 868. 5
First district of New York:		
No. 1. New York and Brooklyn Wharf and Warehouse Co., Imlay and Commerce streets, Atlantic Basin, Brooklyn.....	71, 589. 5	
Total, First district of New York.....		71, 589. 5
Second district of New York:		
No. 2. R. J. Dean, No. 490 and 492 Greenwich street, New York City.....	158, 054. 7	
Total, Second district of New York.....		158, 045. 7

2. BY BONDED WAREHOUSES AND BY DISTRICTS—Continued.

Bonded warehouse.	Quantity in each warehouse.	
Twenty-eighth district of New York:		
No. 1. The Metropolitan Storage and Transfer Co., Rochester.....	61, 098. 5	
Total, Twenty-eighth district of New York.....		61, 098. 5
Tenth district of Ohio:		
No. 1. W. Allendorf, Sandusky, Erie County.....	46, 868. 8	
Total, Tenth district of Ohio		46, 868. 8
Second district of Tennessee:		
No. 1. W. R. Wilson, Fish Springs, Carter County	4, 961 .	
Total, Second district of Tennessee.....		4, 961
Fifth district of Tennessee:		
No. 1. J. E. Jones, McMinnville, Warren County.....	72, 357. 1	
No. 2. J. W. Montgomery, Double Springs, Putnam County	13, 409. 5	
No. 3. H. McCoy, Tullahoma, Coffee County.....	11, 045. 2	
Total, Fifth district of Tennessee		96, 811. 8
Sixth district of Virginia:		
No. 1. M. Kaufman, Charlottesville, Albemarle County	4, 262. 5	
No. 2. E. P. Barnard, Pizarro, Floyd County	3, 310. 1	
Total, Sixth district of Virginia		7, 572. 6
District of West Virginia:		
No. 1. J. A. Cogbill, No. 804 Third avenue, Huntington, Cabell County	824. 5	
Total, district of West Virginia		824. 5
Total, all districts.....		1, 819, 656. 9

DIFFERENT KINDS OF BRANDY PRODUCED, WITHDRAWN, AND REMAINING IN SPECIAL BONDED WAREHOUSES DURING THE FISCAL YEAR.

QUANTITY OF THE DIFFERENT KINDS OF BRANDY PRODUCED, WITHDRAWN, AND REMAINING IN SPECIAL BONDED WAREHOUSES FOR THE FISCAL YEAR ENDED JUNE 30, 1897.

Brandy.	Grape.	Apple.	Peach	Other.	Total.
DR.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
Remaining in special bonded warehouses July 1, 1896.....	1, 747, 739. 1	532, 584. 9	50, 829. 8	.....	2, 331, 153. 8
In transit between warehouses July 1, 1896.....	21, 924. 5	. 4	.....	.....	21, 924. 9
Received from distilleries during the year.....	466, 542. 5	135, 560. 1	5, 535	1, 231. 1	608, 868. 7
Total.....	2, 236, 206. 1	668, 145. 4	56, 364. 8	1, 231. 1	2, 961, 947. 4
CR.					
Withdrawn from special bonded warehouses tax-paid	584, 277. 7	186, 985. 3	19, 992. 6	36. 3	791, 291. 9
Loss from leakage in warehouse.....	65, 086. 6	11, 936. 2	1, 885	. 9	78, 908. 7
Withdrawn for the use of the United States	319. 2	.....	.....	.....	319. 2
Withdrawn for export.....	8, 630. 3	.....	286. 9	.....	8, 917. 2
Withdrawn for transfer to manufacturing warehouses.....	3, 992. 7	.....	.....	.....	3, 992. 7
Withdrawn to fortify wine.....	255, 131	.....	.....	.....	255, 131
Lost by casualty	56. 7	3. 7	.....	.....	60. 4
In transit between warehouses July 1, 1897.....	3, 669. 4	.....	.....	.....	3, 669. 4
Remaining in warehouses July 1, 1897.	1, 315, 042. 5	469, 220. 2	34, 200. 3	1, 193. 9	1, 819, 656. 9
Total.....	2, 236, 206. 1	668, 145. 4	56, 364. 8	1, 231. 1	2, 961, 947. 4

FORTIFICATION OF WINES WITH GRAPE BRANDY FREE OF TAX.

The quantity of grape brandy used in fortifying wines under the act of October 1, 1890, as amended by the act of August 28, 1894, during the year ended June 30, 1896, was 1,527,962.85 tax gallons.

The quantity of brandy used and of each kind of wine fortified during the year ended June 30, 1897, in each district is shown in the following table:

Kind.	First California.		Fourth California.		Second Kentucky.	
	Before forti- fication.	After forti- fication.	Before forti- fication.	After forti- fication.	Before for- tification.	After for- tification.
	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>
Angelica	209,562.56	245,453.31	68,161.03	84,579.40	.....	.....
Frontignac .....	.....	.....	7,799.88	9,020.07	.....	.....
"Grape" .....	.....	.....	.....	.....	650	786
Madeira .....	.....	.....	1,836	2,269.11	.....	.....
Muscatel	763,662.48	902,021.79	49,281.12	58,876.04	.....	.....
Port	979,620.03	1,152,082.80	438,563.85	518,412.84	.....	.....
Sherry	1,215,790.18	1,439,528.66	465,422.35	555,120.85	.....	.....
Tokay	827	974.34	.....	.....	.....	.....
Total	3,169,462.25	3,740,060.90	1,031,064.23	1,228,278.31	650	786

Kind.	First Missouri.		Fifth New Jersey.		New Mexico.	
	Before forti- fication.	After forti- fication.	Before forti- fication.	After forti- fication.	Before for- tification.	After for- tification.
	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>
Angelica .....	.....	.....	.....	.....	2,463.54	3,209.79
Port	619	772	1,893	2,382.50	5,297.92	6,717.67
Sherry	1,443	1,768	.....	.....	609.39	747.39
Total	2,062	2,540	1,893	2,382.50	8,370.85	10,674.85

Kind.	Twenty-eighth New York.		Fourth North Carolina.		Aggregate.	
	Before forti- fication.	After forti- fication.	Before for- tification.	After forti- fication.	Before forti- fication.	After forti- fication.
	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>
Angelica .....	.....	.....	.....	.....	280,187.13	333,242.50
Frontignac .....	.....	.....	.....	.....	7,799.88	9,020.07
Grape .....	.....	.....	.....	.....	650	786
Madeira .....	.....	.....	.....	.....	1,836	2,269.11
Muscatel .....	.....	.....	.....	.....	812,943.60	960,897.83
Port	56,363.06	66,779.43	.....	.....	1,482,356.86	1,747,147.24
Scuppernong .....	.....	.....	5,000	5,251.50	5,000	5,251.50
Sherry	2,484	2,969.96	.....	.....	1,685,748.92	2,000,134.86
Sweet Catawba	88,690.02	102,669.45	.....	.....	88,690.02	102,669.45
Tokay .....	.....	.....	.....	.....	827	974.34
Total	147,537.08	172,418.84	5,000	5,251.50	.....	.....
Grand total .....	.....	.....	.....	.....	4,366,039.41	5,162,392.90

GRAPE BRANDY USED.

	Gallons.
First California.....	879,455.3
Fourth California.....	295,011.5
Sec nd Kentucky.....	135.5
First Missouri.....	625
Fifth New Jersey.....	489.5
New Mexico.....	2,803.3
Twenty-eighth New York.....	37,699.9
Fourth North Carolina.....	260.8
Total	1,216,480.8

EXPORTATION OF MANUFACTURED TOBACCO AND SNUFF IN BOND.

The quantity of manufactured tobacco removed from the place of manufacture in bond free of tax, now at the rate of 6 cents per pound during the year, also the quantity actually exported during the year and the quantity unaccounted for at the beginning and at the end of the year, are shown in the subjoined statement:

	Pounds.
Quantity unaccounted for July 1, 1896.....	893, 288½
Quantity removed for export during the year ended June 30, 1897.....	12, 009, 189½
Total.....	12, 902, 477½
Quantity actually exported during the year ended June 30, 1897.....	12, 327, 042½
Quantity deficient on which tax was paid.....	6, 809
Quantity unaccounted for at close of the fiscal year ended June 30, 1897.....	568, 626½
Total.....	12, 902, 477½

NOTE.—The above statements relate to tobacco withdrawn from factories bonded under internal-revenue laws. In arriving at the actual quantity of domestic tobacco exported from the United States it would appear to be proper to add the quantity manufactured in and exported from manufacturing warehouses, as follows: 4,870,554 pounds. This would make the total quantity removed during the year 1897, 17,197,596½ pounds.

EXPORTATION OF CIGARS AND CIGARETTES IN BOND.

	Cigars at \$3 per 1,000.	Cigarettes at 50 cents per 1,000.
Removed and unaccounted for July 1, 1896.....	54, 285	20, 414, 850
Removed during the year ended June 30, 1897.....	1, 411, 194	a 892, 956, 300
Total.....	1, 465, 479	913, 371, 150
Exported and accounted for during the year 1897.....	1, 403, 816	865, 407, 950
Tax paid on deficiencies in export.....		75, 000
Remaining unaccounted for at close of the fiscal year ended June 30, 1897.	61, 663	47, 888, 200
Total.....	1, 465, 479	913, 371, 150

a This includes 27,000 cigars removed for export in the First district of Pennsylvania prior to July 1, 1896, but not so reported until after that date.

Upon comparing the foregoing statements as to manufactured tobacco, cigars, and cigarettes with those for the fiscal year ended June 30, 1896, the increase in 1897 as to cigars and cigarettes and the decrease as to tobacco are found to be as follows:

	Increase.	Decrease.
Tobacco.....pounds.....		1, 025, 829½
Cigars.....number.....	405, 783	
Cigarettes.....do.....	237, 321, 560	

The increase as to cigarettes continues to be the prominent feature of this class of exportations. The business of exporting cigarettes has grown during the past fourteen years as follows:

NUMBER DURING FISCAL YEAR ENDED JUNE 30.

Year.	Number.	Year.	Number.	Year.	Number.
1882	64,001,500	1888	180,769,800	1893	397,827,260
1883	68,413,560	1889	246,679,750	1894	401,605,300
1884	86,243,485	1890	259,310,050	1895	461,859,100
1885	104,811,420	1891	294,534,250	1896	628,086,390
1886	134,311,180	1892	320,845,020	1897	892,956,300
1887	139,935,300				

EXPORTATION OF PLAYING CARDS IN BOND DURING THE FISCAL YEAR ENDED JUNE 30, 1897.

	Playing cards, 2 cents per package.
Removed and unaccounted for July 1, 1896, as per last report.....	125,309
Removed during the year ended June 30, 1897.....	1,362,499
Total	1,487,808
Removed and exported during the year ended June 30, 1897.....	1,339,229
Deficiency on which tax was paid.....	2,245
Remaining unaccounted for June 30, 1897.....	146,334
Total	1,487,808

DRAWBACK ALLOWED ON EXPORTED MERCHANDISE.

DRAWBACK OF INTERNAL-REVENUE TAXES ALLOWED ON EXPORTED MERCHANDISE DURING THE FISCAL YEAR ENDED JUNE 30, 1897.

Port.	Number of claims.	Tobacco.	Cigars and cigarettes.	Distilled spirits.	Stills.	Total.
Baltimore.....	2	\$84.00	\$60.00			\$144.00
Boston.....	1	288.77				288.77
Chicago.....	1				\$20.00	20.00
New Orleans.....	21	542.70	7.20			549.90
New York.....	13	119.88		\$21,186.15		21,306.03
Philadelphia.....	2	302.40				302.40
San Francisco.....	60	331.66	2,256.53	1,543.50		4,131.69
St. Louis.....	17		8,100.00			8,100.00
Total	117	1,669.41	10,423.73	22,729.65	20.00	34,842.79

RECAPITULATION OF DRAWBACK OF INTERNAL-REVENUE TAXES ALLOWED DURING
THE FISCAL YEARS 1863 TO 1897, INCLUSIVE.

Periods.	Number of claims.	Proprietary articles.	Tobacco.	Snuff.	Cigars and cigarettes.
Allowed—					
1863 to 1876, inclusive.....					
1877	751	\$48,235.85	\$5,819.32		
1878	562	33,820.54	2,537.98		
1879	744	43,184.71	12,113.86		\$250.20
1880	872	35,153.86	22,314.02		1,094.97
1881	749	28,483.87	8,596.60	\$26.08	1,232.43
1882	909	33,695.22	5,069.36		1,406.12
1883	1,130	33,000.89	5,604.60		5,195.37
1884	1,090	16,460.34	6,053.81	82.00	5,673.96
1885	706	46.66	2,515.80		901.75
1886	800		3,582.13	1.60	601.25
1887	877		5,270.54		968.62
1888	1,222		5,584.00		703.25
1889	1,280		3,437.64		1,416.55
1890	1,540		1,829.12		1,112.50
1891	1,744		7,421.70	.80	1,184.97
1892	240		2,041.73		1,023.10
1893	192		2,049.73		1,005.30
1894	208		2,951.08		1,426.93
1895	185		820.68		686.25
1896	227		1,880.64		1,599.92
1897	117		1,669.41		10,423.73

Periods.	Fermented liquors.	Distilled spirits.	Stills.	Miscella- neous.	Total.
Allowed—					
1863 to 1876, inclusive.....					\$6,673,845.00
1877	\$760.12			<i>a</i> \$277.11	55,092.40
1878	46.25	\$718.90			37,123.67
1879	533.69	1,426.92			57,509.38
1880	2,205.42		\$80.00	<i>b</i> 888.00	61,736.27
1881	1,128.38	1,161.90	220.00		40,849.26
1882	3,913.18	1,966.50	60.00		46,110.38
1883	6,034.16	4,608.00	60.00	<i>c</i> 590.92	55,093.94
1884	14,996.30	8,352.00	480.00		52,098.41
1885	16,192.71	3,705.30			23,362.22
1886	23,878.21	6,642.00			34,765.19
1887	21,238.94	5,755.50	140.00		33,373.60
1888	26,166.54	28,411.30	160.00		61,025.09
1889	25,633.33	10,737.00	80.00		41,304.52
1890	31,657.93	12,410.00	100.00		47,109.55
1891	31,374.51	9,177.30			49,159.28
1892	378.09	17,019.00	40.00		20,501.92
1893		7,467.30	40.00		10,562.33
1894		38,332.10			42,710.11
1895		20,883.22	80.00		22,470.15
1896		11,269.68	60.00		14,810.24
1897		22,729.65	20.00		34,842.79
Total.....					7,515,455.70

a Manufactured cotton exported prior to 1868.

b Machinery exported prior to 1868.

c Chairs exported prior to 1868.

FERMENTED LIQUORS REMOVED FROM BREWERIES IN BOND, FREE OF TAX, FROM
JULY 1, 1896, TO JUNE 30, 1897, UNDER THE ACT OF JUNE 18, 1890.

	Gallons.
Removed for export, unaccounted for, June 30, 1896.....	100, 739
Removed for direct exportation	334, 040
Removed in original packages to be bottled for export	726, 735
Removed by pipe line to be bottled for export.....	170, 784
Excess reported by bottlers.....	4, 234
Total.....	1, 336, 532
Exported in original packages, proofs received.....	332, 169
Exported in bottles, proof received.....	880, 316
Removed for export unaccounted for, tax-paid.....	2, 385
Excess reported by bottlers	13, 049
Removed for export, unaccounted for, June 30, 1897	108, 613
Total.....	1, 336, 532

FERMENTED LIQUORS REMOVED FROM BREWERIES IN BOND FOR EXPORT DURING
THE YEAR ENDED JUNE 30, 1897, BY DISTRICTS.

District.	Gallons.	District.	Gallons.
Alabama.....	124	Third New York.....	34, 740
First California.....	186, 124	Twenty-eighth New York	8, 526
Fourth California.....	31, 894	Oregon	161, 031
Sixth Indiana	915	First Pennsylvania.....	660
Louisiana.....	83, 483	Third Texas.....	12, 989
First Missouri.....	261, 941	First Wisconsin	369, 796
Fifth New Jersey.....	14, 477	Total	1, 231, 559
First New York.....	37, 263		
Second New York.....	27, 596		

PRODUCTION AND WITHDRAWAL OF TAX-PAID SPIRITS DURING THREE MONTHS OF CURRENT FISCAL YEAR.

QUANTITY, IN TAXABLE GALLONS, OF SPIRITS PRODUCED AND WITHDRAWN TAX-PAID AND THE AMOUNT OF TAX PAID DURING THE MONTHS OF JULY, AUGUST, AND SEPTEMBER, 1897.

State.	July, 1897.			August, 1897.			September, 1897.		
	Produced.	Withdrawn.	Tax paid.	Produced.	Withdrawn.	Tax paid.	Produced.	Withdrawn.	Tax paid.
Alabama.....	4,802.1	2,228	\$2,450.80	4,134.3	5,619.6	\$6,181.56	4,483.1	4,558.1	\$5,013.91
Arkansas.....	310.3	1,478.9	1,626.79	288	2,632	2,895.20	951.3	2,772	3,049.20
California.....	7,220.7	8,731	9,604.10	7,165.2	5,634.4	6,197.84	6,645.1	9,168.8	10,085.68
Colorado.....		39.8	43.78						
Connecticut.....	11,791.3	6,976.5	7,674.15	11,002.5	10,079.9	11,087.89	10,779.4	9,641.1	10,605.21
Georgia.....	12,609	12,182.3	13,400.53	11,974.5	14,017.7	15,419.47	14,689.1	20,924.4	23,016.84
Illinois.....	1,561,253.9	1,973,589.3	2,170,948.23	1,193,736.8	2,553,497.2	2,808,846.92	1,399,803.5	2,726,222.7	2,998,844.97
Indiana.....	249,324.4	356,416.1	392,057.71	30	224,506.8	246,957.48	137,700.2	205,808.4	226,389.24
Kansas.....					45.2	49.72			
Kentucky.....	171,061.1	755,235.3	830,758.83	129,812.6	953,151.1	1,048,466.21	84,977.6	1,105,555	1,216,110.50
Louisiana.....	95,476.5	40,426.5	44,469.15	96,023.8	64,739.6	71,213.56	83,633.8	34,578.5	38,036.35
Maryland.....	47,003.1	131,224.1	144,346.51	75,502.1	157,684.7	173,453.17	67,876.5	197,426.7	217,169.37
Massachusetts.....	83,341.2	28,258.8	31,084.68	37,992.7	41,235.6	45,359.16	34,638.6	57,200.4	62,920.44
Minnesota.....		90,886.2	99,974.82		98,356.1	108,191.71		81,095.4	89,204.94
Missouri.....	36,015	77,083.8	84,792.18	33,435.3	102,124.8	112,337.28	32,970.1	81,469.8	89,616.78
Nebraska.....	76,467.2	123,751.1	136,126.21	74,573.8	126,792.1	139,471.31	76,733.8	172,303.9	189,534.29
New Hampshire.....					586.6	645.26		714.1	785.51
New Jersey.....	40,739.2	32,361.9	35,598.09	38,209	61,312.7	67,443.97	38,093.6	67,872	74,659.20
New Mexico.....		158.1	173.91					46.8	51.48
New York.....	278,249.3	314,751.7	346,226.87	126,782.9	313,699.7	345,069.67	233,756.5	314,726.1	346,198.71
North Carolina.....	30,996.8	29,739.6	32,713.56	30,419.7	33,712.8	37,084.08	33,883.8	42,116.8	46,328.48
Ohio.....	627,968.5	699,214.2	769,135.62	705,466.8	803,937.9	884,331.69	684,991.6	794,054.8	873,460.28
Oregon.....		590	649.00		357.6	393.36		449.9	494.89
Pennsylvania.....	50,617.9	219,557.5	241,513.25	42,141	260,059.2	286,065.12	134,572.8	311,619.3	342,781.23
South Carolina.....	4,222.8	3,924.9	4,317.39	3,995.9	4,059.8	4,465.78	4,248.4	4,698.7	5,168.57
Tennessee.....	54,955.2	31,286.2	34,414.82	59,786.6	36,646.8	40,311.48	38,117.7	45,322.8	49,855.08
Texas.....		790.6	869.66		845.8	930.38		1,359.7	1,495.67
Virginia.....	7,346.1	5,944.5	6,538.95	4,664.5	7,990.2	8,789.22	4,256.4	8,151.7	8,966.87
West Virginia.....	164.4	12,297.2	13,526.92	134.4	9,387.7	10,326.47	136.8	12,317.8	13,549.58
Wisconsin.....	127,353.3	96,228.7	105,851.57	60,009	122,499.8	134,749.78	61,316.3	104,313.3	114,744.63
Total.....	3,579,289.3	5,056,084	5,561,692.40	2,747,281.4	6,015,213.4	6,616,734.74	3,189,256	6,416,489	7,058,137.90
Quantity for same months in 1896.....	4,114,247.9	4,398,188.5	4,838,007.35	2,313,214.2	4,483,314	4,931,645.40	2,135,727.8	5,243,832.4	5,768,215.64
Quantity for same months in 1895.....	3,308,021.2	3,626,771.1	3,989,448.21	2,384,767.8	4,392,207.3	4,831,428.03	2,613,688.8	4,873,986.2	5,361,384.82

SPIRITS WITHDRAWN FOR EXPORT DURING THE FIRST THREE MONTHS OF THE PRESENT FISCAL YEAR.

STATEMENT SHOWING, BY DISTRICTS, THE NUMBER OF TAXABLE GALLONS OF EACH KIND OF SPIRITS REMOVED FROM DISTILLERY WAREHOUSES FOR EXPORT DURING THE MONTHS OF JULY, AUGUST, AND SEPTEMBER, 1897.

District.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	Pure, neutral, or cologne spirits.	Miscel- laneous.	Aggre- gate.
Fifth Illinois.....						5,724.6	217.1	5,941.7
Eighth Illinois.....			13,038.7			4,492.6	2,037.2	19,568.5
Second Kentucky.....	23,212							23,212
Fifth Kentucky.....	14,828.4	226.9						15,055.3
Seventh Kentucky.....	86.1	147.3						233.4
Eighth Kentucky.....	573.6							573.6
Louisiana.....			17,855.5		639.2		2,325	20,819.7
Maryland.....		164.2						164.2
Third Massachusetts.....				152,980.4				152,980.4
First New York.....			4,459.4					4,459.4
Total.....	38,700.1	538.4	35,353.6	152,980.4	639.2	10,217.2	4,579.3	243,008.2
For corresponding months 1896.....	137,583.3	7,283.6	53,041.1	86,521.7	91.7	58,981.5	2,924.7	346,427.6

COMPARATIVE STATEMENT WITH PREVIOUS YEARS.

Following is a statement showing, by districts, the quantity in taxable gallons of spirits withdrawn for export during the three months ended September 30, 1890, 1891, 1892, 1893, 1894, 1895, 1896, and 1897:

District.	1890.	1891.	1892.	1893.	1894.	1895.	1896.	1897.
First California.....		262			869.5			
First Illinois.....			5,607	212				
Fifth Illinois.....	153,379	134,773	15,413	7,974	513	6,441.3	38,141.2	5,941.7
Eighth Illinois.....			11,326	6,312	1,752.1	3,286	16,519.5	19,568.5
Sixth Indiana.....							303.7	
Seventh Indiana.....			92				1,804.1	
Second Kentucky.....	2,812	13,462	2,885	24,096	3,845	198	33,479.9	23,212
Fifth Kentucky.....	14,032	46,733	34,200	191,918	3,754.4	10,894.5	10,622	15,055.3
Sixth Kentucky.....	3,097	2,405	1,750	24,316	942	878.8	834.2	
Seventh Kentucky.....	2,381	1,824	23,976	281,842	34,212	248.9	2,471.6	233.4
Eighth Kentucky.....	1,093		106,844	102,363	8,364	825.1	91,624.6	573.6
Louisiana.....						448.8	57,740	20,819.7
Maryland.....		399		57,586		100.3	212.1	164.2
Third Massachusetts.....	254,726	169,833	57,765	280,103	126,541.3	255,628.9	86,521.7	152,980.4
Minnesota.....			2,772					
Fifth New Jersey.....			118	1,776				
First New York.....		1,758	1,734	2,204	86,360	609		4,459.4
Twenty-eighth New York.....				21,780	1,857			
First Ohio.....	467	2,520	430	6,848	1,097	973.4	189.9	
First Pennsylvania.....				11,392				
Ninth Pennsylvania.....				3,701				
Twenty-third Penn- sylvania.....	166	118	2,902	178,663	15,756.8	39.2	5,963.1	
Fifth Tennessee.....				11,636				
West Virginia.....				77				
Total.....	432,153	374,087	267,814	1,214,800	285,864.1	280,572.2	346,427.6	243,008.2

SPIRITS IN HANDS OF WHOLESALE LIQUOR DEALERS

QUANTITY IN PROOF GALLONS OF TAX-PAID SPIRITS HELD BY WHOLESALE

	District.	All kinds, Oct. 1, 1896.	Domestic, Oct. 1, 1897.					
			Bourbon whisky.	Rye whisky.	Alcohol.	New England rum.	Gin.	High wines.
1	Alabama	132,920	22,970	35,862	4,453	.....	5,324	.....
2	Arkansas	38,555	125,355	11,759	2,270	23	38,293	.....
3	First California	925,736	662,267	32,529	27,597	20,983	27,821	2,598
4	Fourth California	66,277	40,451	2,294	1,484	1,067	1,571	34
5	Colorado	63,469	30,345	10,392	947	613	1,521	319
6	Connecticut	323,725	110,337	77,988	3,258	18,850	24,107	2,574
7	Florida	14,765	1,299	5,066	130	644	1,179	.....
8	Georgia	102,027	7,229	31,654	176	3,281	8,684	.....
9	First Illinois	528,108	275,795	120,888	18,237	7,186	14,896	562
10	Fifth Illinois	154,484	52,985	13,423	6,439	1,663	5,937	.....
11	Eighth Illinois	74,036	39,865	4,933	2,921	720	3,309	.....
12	Thirteenth Illinois	75,198	30,238	3,800	488	107	972	1,722
13	Sixth Indiana	103,621	65,803	12,162	2,822	831	4,929	.....
14	Seventh Indiana	104,052	47,867	7,280	1,701	640	2,493	.....
15	Third Iowa	83,126	38,941	19,136	3,602	1,485	2,339	.....
16	Fourth Iowa	67,420	35,715	6,216	3,847	1,004	1,786	23
17	Kansas	17,987	12,144	1,395	1,316	36	469	.....
18	Second Kentucky	70,900	38,933	3,522	163	.....	1,442	.....
19	Fifth Kentucky	852,851	481,066	7,134	2,615	1,157	3,439	189
20	Sixth Kentucky	210,400	82,717	7,735	7,840	875	1,189	3,300
21	Seventh Kentucky	217,416	37,777	23,277	60	26	438	.....
22	Eighth Kentucky	8,644	4,776	271	.....	.....	5	.....
23	Louisiana	237,906	64,945	55,819	5,257	2,024	20,643	528
24	Maryland	865,609	13,852	464,972	5,362	6,308	4,931	.....
25	Third Massachusetts	1,270,889	559,314	176,782	54,630	127,705	38,330	11,251
26	First Michigan	105,103	49,426	15,092	5,196	2,236	3,079	.....
27	Fourth Michigan	17,992	9,691	3,666	342	846	1,189	.....
28	Minnesota	273,024	109,799	45,284	13,514	2,716	6,455	.....
29	First Missouri	496,881	322,997	36,653	10,420	3,065	7,334	.....
30	Sixth Missouri	226,218	150,577	20,688	4,521	1,364	4,601	715
31	Montana	124,431	81,964	25,681	2,166	767	5,511	1,060
32	Nebraska	77,821	44,143	12,556	2,837	2,259	3,763	.....
33	New Hampshire	17,708	7,811	7,275	771	2,380	1,077	.....
34	First New Jersey	10,233	1,270	6,567	.....	100	379	.....
35	Fifth New Jersey	84,945	10,910	52,835	636	2,664	4,388	694
36	New Mexico	22,608	17,938	990	.....	235	751	657
37	First New York	87,396	12,804	56,804	2,564	2,606	3,262	1,832
38	Second New York	1,336,358	237,677	542,269	30,139	22,275	29,350	1,191
39	Third New York	633,891	22,308	74,930	6,323	5,089	3,747	548
40	Fourteenth New York	223,758	45,348	24,704	2,788	3,889	4,949	.....
41	Twenty-first New York	109,276	33,952	26,996	5,176	3,113	3,561	.....
42	Twenty-eighth New York	281,350	47,938	108,030	11,157	3,608	7,419	96
43	Fourth North Carolina	8,298	282	1,296	51	121	934	.....
44	Fifth North Carolina	23,442	.....	.....	.....	.....	.....	.....
45	First Ohio	887,069	364,601	137,457	7,120	5,415	10,912	3,768
46	Tenth Ohio	105,782	44,860	16,434	1,491	1,012	2,192	.....
47	Eleventh Ohio	89,325	37,326	18,657	2,210	528	4,151	52
48	Eighteenth Ohio	234,235	84,398	61,581	12,638	2,801	9,486	416
49	Oregon	142,974	74,074	10,902	8,487	1,430	4,628	.....
50	First Pennsylvania	1,193,518	35,946	649,597	18,540	8,564	20,116	3,135
51	Ninth Pennsylvania	39,827	210	20,407	410	564	1,435	.....
52	Twelfth Pennsylvania	42,724	3,183	21,240	475	788	2,271	107
53	Twenty-third Pennsylvania	520,120	24,688	379,701	6,733	1,884	8,438	.....
54	South Carolina	10,593	.....	5,480	890	183	1,054	.....
55	Second Tennessee	32,137	2,771	12,739	291	121	1,044	.....
56	Fifth Tennessee	235,347	45,074	13,369	4,587	320	7,871	.....
57	Third Texas	106,375	56,342	20,128	3,554	838	3,141	65
58	Fourth Texas	83,674	41,123	11,303	2,915	609	2,746	119
59	Second Virginia	143,308	6,736	74,175	5	2,170	7,677	.....
60	Sixth Virginia	16,109	610	4,768	.....	.....	.....	.....
61	West Virginia	92,279	21,081	100,231	7,435	241	1,464	.....
62	First Wisconsin	323,622	135,996	33,840	20,387	7,019	16,928	658
63	Second Wisconsin	23,853	13,147	4,920	2,816	682	437	125
Total		15,063,725	5,081,987	3,795,534	357,200	291,730	413,787	38,338
								1,142,222

AND RECTIFIERS OCTOBER 1, 1896, AND OCTOBER 1, 1897.

LIQUOR DEALERS AND RECTIFIERS OCTOBER 1, 1896, AND OCTOBER 1, 1897.

Domestic, Oct. 1, 1897.		Foreign, Oct. 1, 1897.							Total domestic and foreign.	Number of wholesale liquor dealers.	Number of rectifiers.
Miscellaneous spirits.	Total domestic.	Irish whisky.	Scotch whisky.	Jamaica rum.	St. Croix rum.	Holland gin.	Miscellaneous spirits.	Total foreign.			
51,185	120,906	429	343	420	-----	623	1,994	3,809	124,715	33	4
28,515	206,215	-----	-----	115	-----	-----	724	839	207,054	17	-----
98,270	949,475	1,644	5,053	2,535	69	9,875	15,002	34,178	983,653	284	97
10,622	65,945	15	218	179	-----	382	283	1,077	67,022	37	7
7,507	51,774	30	63	407	10	422	1,328	2,260	54,034	34	7
13,353	266,037	218	547	830	2,000	3,829	3,430	10,854	276,891	96	27
2,629	10,947	-----	-----	50	-----	41	21	112	11,059	13	1
38,435	92,744	68	140	258	72	586	250	1,374	94,118	32	12
39,237	512,838	1,139	2,081	2,182	382	3,146	6,850	15,780	528,618	191	86
16,908	133,344	5	5	68	8	48	62	196	133,540	26	9
14,993	67,067	75	-----	184	-----	65	227	551	67,618	26	3
4,148	41,495	-----	26	-----	-----	228	-----	254	41,749	13	5
10,105	98,217	156	158	293	54	707	520	1,888	100,105	42	11
13,074	80,944	80	40	163	-----	261	319	863	81,807	23	8
8,502	74,053	77	153	139	70	130	388	957	75,010	20	5
7,488	57,235	45	80	189	-----	62	340	716	57,951	31	3
1,405	16,855	-----	20	18	20	-----	92	150	17,005	13	-----
4,503	52,110	-----	-----	30	-----	129	66	225	52,335	28	18
14,656	531,149	34	82	42	22	313	494	987	532,136	88	43
3,221	134,555	-----	-----	-----	-----	-----	46	46	134,601	39	5
1,432	63,393	-----	-----	175	-----	285	-----	460	63,853	21	8
48	5,100	-----	-----	-----	-----	-----	-----	-----	5,100	9	1
4,232	156,252	136	58	629	69	1,145	736	2,773	159,025	92	17
28,331	606,883	369	1,324	874	117	6,638	2,815	12,137	619,020	112	69
41,865	1,077,062	3,142	4,845	4,599	3,389	19,323	24,959	60,257	1,137,319	178	6
5,521	83,547	61	199	363	-----	253	265	1,141	84,688	25	6
4,713	20,447	24	28	21	-----	85	282	440	20,887	10	-----
34,396	222,253	270	605	863	102	551	1,831	4,222	226,475	54	28
45,019	464,328	791	1,155	972	141	2,245	3,127	8,431	472,759	90	46
19,162	204,759	106	481	255	-----	279	586	1,707	206,466	58	21
14,245	134,776	53	229	1,997	-----	331	2,118	4,728	139,504	44	3
13,559	79,839	81	36	174	25	116	446	928	80,767	30	5
501	19,988	18	16	15	15	80	15	159	20,147	14	-----
666	10,072	-----	25	70	-----	110	18	223	10,295	12	7
10,894	92,998	179	460	1,301	67	1,486	1,856	5,349	98,347	62	24
3,622	24,193	20	62	170	-----	44	414	710	24,903	22	2
12,001	103,243	557	852	1,128	303	2,272	2,336	7,448	110,691	70	32
54,459	1,134,463	8,200	20,664	19,604	12,220	35,283	60,009	155,980	1,290,443	380	139
21,489	172,665	751	2,372	2,927	1,476	4,779	9,639	21,944	194,609	150	61
12,463	101,990	224	514	697	1,040	2,639	935	6,049	108,039	70	19
11,453	99,049	137	173	580	-----	992	756	2,638	101,687	49	20
54,018	270,199	413	509	432	603	1,674	1,764	5,395	275,594	70	29
4,651	8,491	-----	-----	-----	-----	-----	-----	-----	8,491	4	4
17,466	17,466	-----	-----	-----	-----	-----	-----	-----	17,466	18	9
79,880	707,737	448	943	1,291	170	2,068	5,240	10,160	717,897	174	73
21,503	90,871	18	52	175	-----	335	495	1,075	91,946	30	13
8,264	73,072	14	123	184	-----	155	237	713	73,785	33	3
27,601	214,102	158	520	561	138	528	1,220	3,125	217,227	58	10
13,662	115,691	299	1,521	2,645	37	755	1,734	6,991	122,682	47	13
77,757	922,535	1,532	5,439	3,326	733	8,817	12,160	32,007	954,542	190	120
2,168	25,507	-----	-----	54	-----	8	70	132	25,639	28	8
1,591	37,508	84	159	253	7	351	408	1,262	38,770	45	20
11,747	452,660	461	716	1,041	279	1,117	1,827	5,441	458,101	152	46
11,196	18,803	-----	-----	-----	-----	-----	-----	-----	18,803	8	-----
10,078	27,843	-----	20	15	-----	-----	-----	35	27,878	5	3
110,301	191,485	76	146	141	87	961	436	1,847	193,332	38	8
8,693	95,166	70	82	107	114	45	226	644	95,810	35	11
10,569	69,454	81	119	158	68	174	348	948	70,402	11	2
16,801	139,917	-----	184	87	-----	23	1,479	1,773	141,690	18	12
1,753	8,382	-----	-----	-----	-----	-----	24	24	8,406	5	3
14,096	145,525	-----	25	37	-----	81	232	375	145,900	6	5
58,759	316,373	1,252	1,539	2,487	721	2,706	5,308	14,013	330,386	69	42
4,615	26,802	13	17	6	-----	-----	-----	36	26,838	17	4
1,295,996	12,416,794	24,053	55,271	58,516	24,628	119,581	178,787	460,836	12,877,630	3,699	1,303

SPIRITS IN THE HANDS OF WHOLESALE DEALERS AND RECTIFIERS.

[Compiled from reports of collectors based upon statements made to them by dealers and rectifiers.]

It appears from the preceding table (on pp. 192 and 193) that the quantity of spirits, tax or duty paid, held by wholesale liquor dealers and rectifiers October 1, 1896, was 15,063,725 gallons, the quantity so held October 1, 1897, being 12,877,630 gallons. The quantity of domestic and foreign spirits, respectively, and the aggregate held October 1, each year from 1878 to 1897, both inclusive, are as follows:

Year.	Domestic.	Foreign.	Total.
	<i>Proof gallons.</i>	<i>Proof gallons.</i>	<i>Proof gallons.</i>
1878	14,480,393	11,401	14,491,794
1879	13,014,112	593,506	13,607,618
1880	11,666,991	626,692	12,293,683
1881	11,065,611	572,797	11,638,408
1882	11,505,434	583,992	12,089,426
1883	13,345,779	575,703	13,921,482
1884	15,139,715	524,491	15,664,206
1885	14,760,683	496,109	15,256,792
1886	15,523,226	534,094	16,057,320
1887	14,003,833	511,126	14,514,959
1888	14,341,056	487,315	14,828,371
1889	14,815,703	440,179	15,255,882
1890	15,879,918	503,277	16,383,195
1891	13,915,377	490,898	14,406,275
1892	15,190,886	366,756	15,557,642
1893	18,634,971	359,630	18,994,601
1894	30,321,083	275,062	30,596,145
1895	17,498,572	282,562	17,781,134
1896	14,800,417	263,308	15,063,725
1897	12,416,794	460,836	12,877,630

BALANCE IN DISTILLERY WAREHOUSES AT CLOSE OF 1897 AND PREVIOUS FISCAL YEARS.

Date.	Quantity.	Date.	Quantity.
Remaining June 30—	<i>Gallons.</i>	Remaining June 30—	<i>Gallons.</i>
1869	16,685,166	1884	63,502,551
1870	11,671,886	1885	54,724,916
1871	6,745,360	1886	58,096,620
1872	10,103,392	1887	65,145,269
1873	14,650,148	1888	61,033,018
1874	15,575,224	1889	68,512,070
1875	13,179,596	1890	89,721,053
1876	12,595,850	1891	112,921,457
1877	13,091,773	1892	127,596,339
1878	14,088,773	1893	147,894,694
1879	19,212,470	1894	137,993,078
1880	31,363,869	1895	<i>a</i> 138,248,796.2
1881	64,648,111	1896	<i>b</i> 152,125,495.4
1882	89,962,645	1897	<i>c</i> 139,713,753.9
1883	80,499,993		

a This quantity includes 1,426,700.9 gallons in general bonded warehouses and 419,543.2 gallons in transit June 30, 1895, between distillery warehouses and general bonded warehouses.

b This quantity includes 2,642,832.1 gallons in general bonded warehouses, 153,475.8 in transit between distillery and general bonded warehouses, and 2,066.4 in transit between general bonded warehouses June 30, 1896.

c This quantity includes 2,570,661.1 gallons in general bonded warehouses and 12,822.9 gallons in transit between distillery and general bonded warehouses June 30, 1897.

SPIRITS IN DISTILLERY WAREHOUSES OCTOBER 1, 1891, 1892, 1893, 1894, 1895, 1896, AND 1897.

The following is a statement of the quantities, in taxable gallons, of spirits remaining in distillery warehouses October 1, 1891, 1892, 1893, 1894, 1895, 1896, and 1897, respectively:

State.	1891.	1892.	1893.	1894.	1895.	1896.	1897.
Alabama	3,550	4,312	5,286	4,718.1	11,463.1	30,979.1	52,885.5
Arkansas	43,828	75,299	91,011	73,511.1	84,332.9	98,343.4	95,425.4
California	50,569	67,769	53,918	29,493	42,970.1	30,245.1	24,985
Colorado	80	-----	-----	176	583	736.2	449.5
Connecticut	399,972	313,357	216,686	15,604.2	69,568.2	87,335.6	111,675.6
Georgia	102,678	115,983	94,444	52,775.2	104,722.9	83,924.7	62,378.6
Illinois	2,398,563	2,932,949	5,228,340	5,825,653.3	3,682,964.7	9,231,015.5	4,881,598.3
Indiana	1,614,311	1,688,601	1,616,698	894,280.6	2,193,178.7	2,163,948.7	2,690,675.6
Iowa	407	89	-----	-----	-----	-----	-----
Kansas	-----	-----	-----	-----	297.1	408.4	1,580.5
Kentucky	70,153,832	77,556,469	87,330,661	65,616,448.8	81,076,179.5	84,928,936	77,404,508.9
Louisiana	-----	-----	-----	180	106,381	106,248.6	298,670.2
Maryland	5,752,452	6,583,298	7,475,693	6,575,979.4	8,766,344.7	9,319,681.9	8,611,501.3
Massachusetts	486,961	711,214	850,235	303,426	662,583.7	805,526.5	662,538.7
Minnesota	159,118	227,876	483,921	45,642	314,598.7	263,644.8	72,518.7
Missouri	335,175	474,997	815,298	327,432.2	626,220.5	599,846.2	867,105.4
Nebraska	106,335	101,054	202,933	43,565	80,490.4	126,552.9	344,251.6
New Hamp- shire	36,197	41,154	41,981	20,429	31,282.1	31,069	19,695.3
New Jersey	557,651	609,234	538,947	397,601.4	511,438.7	598,328.3	493,347.6
New Mexico	-----	-----	-----	-----	589.9	1,373.8	726.6
New York	436,486	389,253	285,852	210,315.7	351,911.7	264,819.6	307,471.5
North Carolina	94,271	178,976	275,151	133,236.3	186,320.7	158,023.8	94,012.7
Ohio	2,788,437	3,086,420	3,268,708	2,263,378.3	3,976,030.8	4,172,339.9	4,894,575
Oregon	435	27,103	57,496	44,920	38,510.1	32,445.5	29,170.7
Pennsylvania	16,277,331	19,068,718	22,107,022	18,575,320.4	23,645,825.3	24,873,382.8	22,351,835.1
South Carolina	11,625	21,970	31,768	30,239.2	20,008.1	7,283	4,149.6
Tennessee	1,633,624	1,463,586	1,384,172	947,240.6	1,188,826.7	1,369,943.3	1,483,053.5
Texas	1,809	3,771	9,200	24,548	20,930.4	25,146.3	25,190.9
Virginia	236,222	289,492	342,103	288,085.7	313,796.9	302,087	298,515.1
West Virginia	1,051,179	1,164,647	1,307,130	925,049.7	1,053,334.3	1,062,900.4	947,900.6
Wisconsin	77,794	88,734	174,011	167,359.4	393,800.9	465,511.6	563,921.8
Total	104,810,892	117,286,325	134,288,665	103,836,608.6	129,555,485.8	141,242,027.9	127,696,314.8

DISTILLED SPIRITS IN THE UNITED STATES OCTOBER 1, 1897.

The quantity of distilled spirits in the United States (except what may be in customs bonded warehouses and in fruit-brandy distilleries) on the 1st day of October, 1897, was 173,742,898.8 gallons, this quantity being distributed as follows:

	Gallons.
In distillery warehouses	127,696,314.8
In special bonded warehouses	1,586,205.2
In general bonded warehouses	2,329,416.9
In transit between distillery warehouses and general bonded warehouses	32,031.9
In hands of wholesale liquor dealers	12,877,630
In hands of retail liquor dealers	29,221,300
Total	173,742,898.8

In making the above computation the average stock of each retail liquor dealer in the United States is estimated at 150 gallons.

The foregoing statement of production and tax-paid withdrawals of distilled spirits during the first three months of the current fiscal year shows an increase of such withdrawals over those made during the corresponding portion of the fiscal year 1896 of 3,362,451.5 gallons, yielding an increased tax amounting to \$3,698,696.65, and as compared with the previous year, 1895, of 4,594,821.8 gallons and of \$5,054,303.98 tax.

As the stock on hand in the United States is also less than it was October 1, 1896, by 13,545,713.1 gallons, it may reasonably be expected that the increase in receipts from distilled spirits will be maintained throughout the year.

SPIRITS WITHDRAWN FOR BOTTLING PURPOSES.

Owing to unavoidable delays in the preparation of strip stamps and case stamps for spirits bottled in bond under the supervision of internal-revenue officers under the bottling act of March 3, 1897, withdrawals of spirits tax-paid for such bottling were not made until August, 1897, the quantity so withdrawn in that month being 5,794.8 gallons, and the quantity so withdrawn in September, 1897, being 35,555.2 gallons.

♦

OLEOMARGARINE.

The following statements, showing operations under the act of August 2, 1886, defining butter and imposing a tax upon and regulating the manufacture, sale, importation, and exportation of oleomargarine, comprise—

First. A summary of operations at oleomargarine manufactories during the fiscal year ended June 30, 1897; also a summary of operations during the past two fiscal years, and by months covering the period from November 1, 1886, to June 30, 1897.

Second. A statement of the receipts from all classes of taxes imposed by the oleomargarine law for the year ended June 30, 1897.

Third. A statement, by States and Territories, showing the number of establishments for which special tax was paid to carry on during the fiscal year ended June 30, 1897, the business of manufacturing and dealing in oleomargarine; also, in aggregate, of all persons who paid oleomargarine special taxes for the twelve months ended June 30, 1896.

Fourth. A statement of the total production and of total receipts from all oleomargarine sources for each fiscal year since the oleomargarine law took effect.

It appears from the subjoined table that the average monthly production of oleomargarine under the operations of the law has been as follows:

	Pounds.
During the eight months ended June 30, 1887	2, 711, 828
During the fiscal year ended June 30—	
1888	2, 860, 460
1889	2, 972, 002
1890	2, 693, 669
1891	3, 699, 367
1892	4, 030, 346
1893	5, 602, 024
1894	5, 801, 853
1895	4, 746, 508
1896	4, 237, 769
1897	3, 794, 267

It also appears that the average monthly quantity withdrawn from factories on payment of the tax was as follows:

	Pounds.
During the eight months ended June 30, 1887	2, 592, 946
During the fiscal year ended June 30—	
1888	2, 707, 430
1889	2, 821, 970
1890	2, 566, 494
1891	3, 601, 292
1892	3, 909, 625
1893	5, 371, 989
1894	5, 508, 004
1895	4, 469, 686
1896	3, 978, 482
1897	3, 541, 636

The average quantity withdrawn monthly for exportation during the same time is shown to have been as follows:

	Pounds.
During the eight months ended June 30, 1887.....	90,566
During the fiscal year ended June 30—	
1888	140,516
1889	145,746
1890	134,866
1891	102,426
1892	107,981
1893	232,124
1894	283,890
1895	278,123
1896	258,850
1897	262,367

In the fiscal years 1887 and 1888 the largest production month was March; in the fiscal year 1889, December; in the fiscal year 1890, October; in the fiscal year 1891, March; in the fiscal year 1892, March; in the fiscal year 1893, January; in the fiscal year 1894, October; in the fiscal year 1895, October; in the fiscal year 1896, October; while the greatest production during the fiscal year ended June 30, 1897, occurred in March. The quantity produced during these months was as follows:

	Pounds.
In March, 1887	3,568,254
In March, 1888	3,940,727
In December, 1888.....	4,181,317
In October, 1889.....	4,072,333
In March, 1891	6,723,224
In March, 1892	5,916,871
In January, 1893	7,824,657
In October, 1893.....	9,318,006
In October, 1894.....	7,046,429
In October, 1895.....	5,922,649
In March, 1897	4,826,677

The months in which the production fell below 2,000,000 pounds were as follows:

	Pounds.
During the fiscal year ended June 30, 1887:	
May, 1887, produced.....	1,885,027
June, 1887, produced.....	1,375,423
During the fiscal year ended June 30, 1888:	
July, 1887, produced.....	1,208,638
During the fiscal year ended June 30, 1889:	
June, 1889, produced.....	1,575,362
During the fiscal year ended June 30, 1890:	
July, 1889, produced.....	1,404,749
August, 1889, produced.....	1,975,773
May, 1890, produced.....	1,864,746
June, 1890, produced.....	1,364,826
During the fiscal year ended June 30, 1891:	
July, 1890, produced.....	1,723,966
June, 1891, produced.....	1,988,633

There was a decrease in the number of persons engaged in the sale of oleomargarine during the fiscal year ended June 30, 1897, as well as a decrease in the production of the article.

The following table shows the quantity of oleomargarine, in pounds, at 2 cents tax, produced at manufactories during the fiscal year ended June 30, 1897, the quantity withdrawn therefrom during the year, and the stock of oleomargarine remaining in factories June 30, 1897:

SUMMARY OF OPERATIONS AT OLEOMARGARINE MANUFACTORIES DURING THE FISCAL
YEAR ENDED JUNE 30, 1897.

Pounds.

Stock on hand July 1, 1896.....	396, 404
Removed for export and remaining unaccounted for July 1, 1896.....	330, 062
Produced during the year	45, 531, 207
Total	46, 257, 673

Oleomargarine withdrawn from factories tax-paid.....	42, 499, 634
Oleomargarine lost or destroyed in manufactories.....	3, 645
Withdrawn from manufactories for export and accounted for by clearance certificates filed.....	3, 233, 746
Withdrawn from manufactories for export and accounted for by payment of tax on account of certificates not filed	1, 565
Oleomargarine transferred from First district of Illinois to Sixth district of Indiana at close of fiscal year.....	43, 858
Understatement of withdrawals.....	4, 319
Removed for export not accounted for June 30, 1897.....	243, 158
Remaining in factories June 30, 1897.....	227, 748
Total	46, 257, 673

OPERATIONS IN OLEOMARGARINE DURING THE LAST TWO FISCAL
YEARS.

The following statements, by districts, show the quantity, in pounds, of oleomargarine produced at manufactories, the quantity withdrawn therefrom tax-paid, for export, and the quantity lost or destroyed at manufactories during the two fiscal years ended June 30, 1896, and June 30, 1897, respectively; also the stock remaining on hand at the close of each year:

Districts.	From July 1, 1895, to June 30, 1896.				
	Produced.	Withdrawn tax-paid.	Withdrawn for export.	Lost or de- stroyed.	Remain- ing in factory June 30, 1896.
Connecticut ^a	8, 644, 860	6, 396, 020	2, 236, 585	.....	29, 840
First Illinois.....	29, 172, 122	28, 591, 110	584, 876	2, 090	238, 790
Sixth Indiana.....	621, 455	620, 017	.....	.....	4, 665
Kansas ^b	5, 936, 533	5, 826, 112	99, 343	40	71, 123
Sixth Missouri.....	688, 487	700, 963	.....	.....	32, 907
Nebraska ^c	1, 611, 240	1, 609, 040	1, 900	300	.....
Fifth New Jersey.....	67, 224	62, 014	2, 850	.....	2, 360
Eleventh Ohio.....	2, 190, 753	2, 195, 686	.....	.....	3, 955
Eighteenth Ohio.....	1, 743, 535	1, 736, 266	.....	.....	12, 764
First Pennsylvania.....	177, 025	4, 565	180, 650	.....	.....
Total.....	50, 853, 234	47, 741, 793	3, 106, 204	2, 430	396, 404

Districts.	From July 1, 1896, to June 30, 1897.				
	Produced.	Withdrawn tax-paid.	Withdrawn for export.	Lost or de- stroyed.	Remain- ing in factory June 30, 1897.
Connecticut ^a	7, 112, 433	5, 026, 683	2, 074, 686	.....	40, 904
First Illinois.....	25, 700, 900	24, 963, 741	878, 354	.....	53, 677
Sixth Indiana.....	1, 291, 588	1, 286, 313	.....	.....	9, 415
Kansas ^b	5, 589, 363	5, 396, 063	162, 341	.....	98, 592
Sixth Missouri.....	346, 372	378, 639	.....	.....	640
Fifth New Jersey.....	261, 871	219, 080	33, 026	3, 645	8, 480
Eleventh Ohio.....	3, 452, 314	3, 452, 165	.....	.....	3, 860
Eighteenth Ohio.....	1, 776, 366	1, 776, 956	.....	.....	12, 180
Total.....	45, 531, 207	42, 499, 634	3, 148, 407	3, 645	227, 748

^a Including the State of Rhode Island. No oleomargarine was manufactured in the State of Connecticut.

^b Including the Indian Territory and the Territory of Oklahoma; but no oleomargarine was manufactured in either of these Territories.

^c Including the States of North Dakota and South Dakota; but no oleomargarine was manufactured in either of these States.

STATEMENT SHOWING THE QUANTITY OF OLEOMARGARINE PRODUCED, WITHDRAWN TAX-PAID, FOR EXPORT, FOR EXPOSITION PURPOSES, AND LOST OR DESTROYED IN MANUFACTORIES MONTHLY, FROM NOVEMBER 1, 1886, TO JUNE 30, 1897.

Months.	Quantity returned to factories.	Quantity produced.	Withdrawn tax-paid.	Withdrawn for export.	Lost or destroyed.	Withdrawn for exposi- tion pur- poses.
	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>
On hand Nov. 1, 1886.....		181,090				
November		3,188,261	2,986,241	6,747	10,878	
December		3,073,263	2,956,827	67,189	296	
1887.						
January		2,804,096	2,720,235	144,535	3,056	
February		2,779,855	2,716,759	60,500	9,182	
March		3,568,254	3,512,138	96,499	12,472	
April		2,839,358	2,780,307	149,838	6,866	
May		1,885,027	1,769,954	136,523	2,210	
June		1,375,423	1,301,108	62,701	6,267	
July		1,208,638	1,170,136	33,240	1,191	
August		2,425,226	2,296,238	110,990	601	
September		2,703,256	2,568,007	68,917	262	
October		3,082,935	2,915,016	92,201	1,979	
November		3,003,715	2,862,321	148,899		
December		3,256,028	3,120,393	78,500		
1888.						
January		3,058,955	2,918,868	117,781		
February		3,057,149	3,003,515	126,168		
March		3,940,727	3,824,672	155,761	2,998	
April		3,273,453	3,062,396	251,994	1,537	
May		3,185,127	2,817,292	327,726		
June		2,130,318	1,930,311	174,021	995	
July		2,084,317	1,925,762	155,200	185	
August		2,301,769	2,209,782	153,285	727	
September		2,776,465	2,611,693	167,787		
October		3,462,123	3,368,418	80,785		
November		3,734,878	3,509,408	175,965		
December		4,181,317	4,025,336	109,385	10	
1889.						
January		3,607,753	3,353,350	137,123		
February		3,523,381	3,266,245	228,191	1,000	
March		3,047,875	3,077,831	70,424		
April		3,057,841	2,886,481	285,948		
May		2,310,945	2,114,678	126,223	70	
June		1,575,362	1,514,658	58,579		
July		1,404,749	1,442,094	95,580		
August		1,975,773	1,914,016	49,222	4,973	
September		2,274,456	2,130,648	167,826		
October		4,072,333	3,668,057	190,385	688	
November		3,188,757	3,174,648	121,630		
December		3,072,028	3,010,319	93,770		
1890.						
January		3,338,340	3,053,375	117,900	3,692	
February		3,011,670	3,042,219	104,018	256	
March		3,885,080	3,657,614	213,680		
April		2,871,274	2,719,725	159,119		
May		1,864,746	1,795,963	219,052		
June		1,364,826	1,189,257	86,215	90	
July		1,723,966	1,573,786	157,808		
August		2,320,548	2,135,414	192,175	56	
September		3,391,817	3,139,816	146,920		
October		3,626,055	3,482,124	95,660	3,356	
November		3,615,704	3,615,132	71,400		
December		4,373,447	4,238,578	21,090		
1891.						
January		3,664,473	3,702,844	36,158		
February		4,386,152	4,349,304	46,330		
March		6,723,224	6,577,926	62,170		
April		4,573,178	4,443,605	288,966	1,039	
May		4,005,212	3,907,827	39,994		
June		1,988,633	2,049,156	70,445		
July		2,524,287	2,428,144	38,970		
August		2,376,022	2,276,339	104,008		
September		3,560,418	3,435,513	45,050		
October		4,941,276	4,825,731	71,998	112	
November		4,975,162	4,813,457	91,860		
December		4,593,610	4,570,557	68,775		

STATEMENT SHOWING THE QUANTITY OF OLEOMARGARINE PRODUCED, WITHDRAWN TAX-PAID, FOR EXPORT, FOR EXPOSITION PURPOSES, ETC.—Continued.

Months.	Quantity returned to factories.	Quantity produced.	Withdrawn tax-paid.	Withdrawn for export.	Lost or destroyed.	Withdrawn for exposi- tion pur- poses.
1892.	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>
January		4, 777, 319	4, 563, 758	83, 306		
February		4, 864, 932	4, 607, 287	218, 570		
March		5, 916, 871	5, 711, 766	189, 090		
April		4, 606, 392	4, 711, 950	122, 593		
May		3, 160, 611	2, 935, 407	134, 198		
June		2, 067, 255	2, 035, 592	127, 364		
July		2, 653, 622	2, 388, 926	284, 558		
August		3, 745, 521	3, 571, 333	144, 870		
September		5, 116, 208	4, 698, 580	145, 853		
October		5, 195, 351	5, 239, 316	219, 263		
November		7, 311, 563	6, 707, 850	229, 732		
December		6, 541, 521	6, 202, 957	283, 058		
1893.						
January		7, 824, 657	7, 686, 836	223, 053		
February		6, 383, 115	6, 068, 662	233, 048	4, 525	
March		6, 358, 576	6, 249, 313	239, 106	3, 828	
April		6, 378, 648	6, 253, 313	305, 957	1, 939	
May		6, 242, 756	5, 860, 198	264, 392		1, 214
June		3, 472, 760	3, 536, 591	212, 604		
July		3, 653, 387	3, 350, 268	233, 894	1, 506	
August		5, 014, 242	4, 716, 712	222, 354		
September		7, 126, 593	6, 739, 234	220, 283		228
October	228	9, 318, 006	8, 731, 547	265, 147	228	
November	450	7, 401, 265	7, 280, 926	302, 468	450	
December		6, 809, 238	6, 577, 978	177, 320		
1894.						
January		6, 566, 191	6, 215, 278	255, 889		
February		6, 243, 843	6, 127, 589	287, 461	643	
March		5, 889, 497	5, 639, 414	415, 549	61	
April		5, 413, 302	4, 956, 192	358, 951		
May		3, 633, 891	3, 443, 917	328, 171	2, 691	
June		2, 552, 791	2, 317, 003	339, 196		
July		3, 028, 980	2, 695, 799	257, 784		
August		5, 429, 045	4, 756, 713	262, 076		
September		5, 928, 516	5, 862, 883	317, 141		100
October	100	7, 046, 429	6, 616, 097	338, 673	100	
November		6, 633, 846	6, 297, 673	290, 424		
December		5, 075, 604	4, 834, 587	242, 503		
1895.						
January		5, 030, 335	4, 900, 591	244, 102	4, 029	
February		4, 803, 201	4, 625, 339	211, 471		
March		4, 318, 972	4, 021, 562	359, 255	19, 458	
April		3, 967, 691	3, 820, 075	255, 985		
May		3, 295, 660	3, 012, 370	267, 166		
June		2, 399, 826	2, 192, 553	290, 606	4, 480	
July		3, 003, 913	2, 669, 369	301, 633		
August		3, 547, 363	3, 240, 923	275, 950		
September		3, 887, 134	3, 820, 689	155, 593	300	
October		5, 922, 649	5, 357, 691	330, 129		
November		5, 266, 905	4, 995, 014	318, 798		
December		5, 436, 286	5, 033, 087	205, 319	1, 760	
1896.						
January		4, 830, 851	4, 735, 497	228, 860	40	
February		4, 501, 881	4, 355, 331	204, 327		
March		4, 962, 718	4, 642, 891	293, 626		
April		3, 741, 993	3, 630, 624	247, 033		
May		2, 929, 162	2, 697, 332	241, 231		
June		2, 822, 379	2, 563, 345	303, 705	330	
July		2, 610, 739	2, 405, 071	164, 289		
August		2, 647, 753	2, 495, 435	233, 653		
September		3, 478, 137	3, 257, 578	186, 149		
October		4, 734, 809	4, 208, 662	312, 218	1, 135	
November		3, 662, 184	3, 455, 106	324, 844		
December		4, 740, 937	4, 424, 367	361, 287	650	
1897.						
January		4, 240, 212	4, 030, 944	175, 770	180	
February		4, 171, 130	3, 742, 250	387, 528		
March		4, 826, 677	4, 604, 195	290, 970		
April		4, 323, 737	4, 085, 153	197, 073		
May		3, 494, 183	3, 308, 871	249, 618		
June		2, 600, 709	2, 482, 002	265, 008	1, 680	a 43, 858
Total	778	506, 953. 866	482, 467, 245	24, 087, 194	127, 057	45, 400
On hand June 30, 1896.						227, 748

a This quantity was transferred from first district of Illinois to sixth district of Indiana at close of fiscal year 1897.

b Understatement of withdrawals.

RECEIPTS UNDER THE OLEOMARGARINE LAW DURING THE FISCAL YEAR ENDED
JUNE 30, 1897.

[For notes to the references in this table, see p. 10.]

Districts.	Collections on oleomarga- rine at 2 cents per pound.	Special taxes of—			Total.
		Manufac- turers.	Retail dealers.	Wholesale dealers.	
Alabama			\$432.00	\$1,360.00	\$1,792.00
Arkansas			888.00	480.00	1,368.00
First California					
Fourth California <i>a</i>					
Colorado <i>b</i>			1,624.00	680.00	2,304.00
Connecticut <i>c</i>	\$101,737.68	\$600.00	14,375.10	2,720.00	119,432.78
Florida			2,772.00	2,240.00	5,012.00
Georgia			616.00	2,320.00	2,936.00
First Illinois	494,959.42	2,400.00	33,146.00	2,680.00	533,185.42
Fifth Illinois			1,096.00	480.00	1,576.00
Eighth Illinois			1,536.00		1,536.00
Thirteenth Illinois			949.00	800.00	1,749.00
Sixth Indiana	26,276.70	600.00	3,382.00	1,600.00	31,858.70
Seventh Indiana			1,200.00		1,200.00
Third Iowa					
Fourth Iowa					
Kansas <i>d</i>	110,665.14	1,200.00	2,348.00		114,213.14
Second Kentucky			162.00		162.00
Fifth Kentucky			1,876.00		1,876.00
Sixth Kentucky			1,568.00	480.00	2,048.00
Seventh Kentucky			314.00		314.00
Eighth Kentucky					
Louisiana <i>e</i>			3,380.00	1,840.00	5,220.00
Maryland <i>f</i>			3,852.00	1,760.00	5,612.00
Massachusetts			1,108.00		1,108.00
First Michigan			7,392.00	1,800.00	9,192.00
Fourth Michigan			1,040.00	400.00	1,440.00
Minnesota				480.00	480.00
First Missouri			2,024.00		2,024.00
Sixth Missouri	7,638.00	600.00	676.00		8,914.00
Montana <i>g</i>			48.00		48.00
Nebraska <i>h</i>	10.80		942.00		952.80
New Hampshire <i>i</i>			284.00		284.00
First New Jersey			606.00	2,280.00	2,886.00
Fifth New Jersey	4,410.20	600.00	5,462.00	1,440.00	11,912.20
New Mexico <i>k</i>			276.00	480.00	756.00
First New York			154.00		154.00
Second New York			120.00	800.00	920.00
Third New York	36.00		204.00		240.00
Fourteenth New York			60.00		60.00
Twenty-first New York					
Twenty-eighth New York					
Fourth North Carolina			48.00		48.00
Fifth North Carolina			120.00		120.00
First Ohio			5,652.00	1,440.00	7,092.00
Tenth Ohio			266.00	120.00	386.00
Eleventh Ohio	69,005.96	600.00	2,260.00		71,865.96
Eighteenth Ohio	35,693.98	600.00	6,014.00	480.00	42,787.98
Oregon <i>l</i>			318.00		318.00
First Pennsylvania	257.30		1,018.00		1,275.30
Ninth Pennsylvania			168.00		168.00
Twelfth Pennsylvania			320.00		320.00
Twenty-third Pennsylvania			9,284.00	3,600.00	12,884.00
South Carolina			316.00	480.00	796.00
Second Tennessee			96.00		96.00
Fifth Tennessee			920.00	960.00	1,880.00
Third Texas			1,552.00	3,840.00	5,392.00
Fourth Texas			574.00	1,320.00	1,894.00
Second Virginia			2,142.00	1,680.00	3,822.00
Sixth Virginia			378.32		378.32
West Virginia			2,368.00	2,220.00	4,588.00
First Wisconsin			376.00		376.00
Second Wisconsin			236.00	2,640.00	2,876.00
Total	850,691.18	7,200.00	130,338.42	45,900.00	1,034,129.60

STATEMENT, BY STATES AND TERRITORIES, SHOWING NUMBER OF ESTABLISHMENTS FOR WHICH SPECIAL TAX WAS PAID TO CARRY ON, DURING THE FISCAL YEAR ENDED JUNE 30, 1897, THE BUSINESS OF MANUFACTURING AND DEALING IN OLEOMARGARINE.

States and Territories.	Manufac- tories.	Wholesale establish- ments.	Retail establish- ments.	Total.
Alabama.....		3	10	13
Alaska.....				
Arizona.....			2	2
Arkansas.....		1	26	27
California.....				
Colorado.....		2	44	46
Connecticut.....			11	11
Delaware.....			8	8
District of Columbia.....		2	63	65
Florida.....		4	88	92
Georgia.....		4	15	19
Idaho.....				
Illinois.....	6	12	1,065	1,083
Indiana.....	1	4	121	126
Indian Territory.....			10	10
Iowa.....				
Kansas.....	2		57	59
Kentucky.....		1	104	105
Louisiana.....		4	79	83
Maine.....			4	4
Maryland.....		2	30	32
Massachusetts.....		2	29	31
Michigan.....		6	235	241
Minnesota.....		1		1
Mississippi.....			5	5
Missouri.....	1		74	75
Montana.....			1	1
Nebraska.....			22	22
Nevada.....				
New Hampshire.....			5	5
New Jersey.....	1	7	167	175
New Mexico.....			5	5
New York.....		2	14	16
North Carolina.....			4	4
North Dakota.....			2	2
Ohio.....	2	6	394	402
Oklahoma.....				
Oregon.....				
Pennsylvania.....		9	283	292
Rhode Island.....	3	5	315	323
South Carolina.....		3	9	12
South Dakota.....				
Tennessee.....		1	27	28
Texas.....		10	45	55
Utah.....				
Vermont.....				
Virginia.....		3	69	72
Washington.....			9	9
West Virginia.....		4	71	75
Wisconsin.....		5	17	22
Wyoming.....				
Total for 12 months ended June 30, 1897.....	16	<i>a</i> 103	3,539	3,658
Total for 12 months ended June 30, 1896.....	22	<i>b</i> 157	4,380	4,559

a The number of wholesale establishments that actually carried on business after paying the special tax was 103.

b The number of wholesale establishments that actually carried on business after paying the special tax for the fiscal year ended June 30, 1896, was 157.

The following table of production and total receipts from all oleomargarine sources for each fiscal year since November 1, 1886, the date the oleomargarine law took effect, is interesting as showing the extent of operations in the country:

	Produced.	Received.
	<i>Pounds.</i>	
On hand November 1, 1886.....	181, 090	.....
During the fiscal year ended June 30—		
1887 (from November 1, 1886).....	21, 513, 537	\$723, 948. 04
1888.....	34, 325, 527	864, 139. 88
1889.....	35, 664, 026	894, 247. 91
1890.....	32, 324, 032	786, 291. 72
1891.....	44, 392, 409	1, 077, 924. 14
1892.....	48, 364, 155	1, 266, 326. 00
1893.....	67, 224, 298	1, 670, 643. 50
1894.....	69, 622, 246	1, 723, 479. 90
1895.....	56, 958, 105	1, 409, 211. 18
1896.....	50, 853, 234	1, 219, 432. 46
1897.....	45, 531, 207	1, 034, 129. 60
Total	506, 953, 866	12, 669, 774. 33

THE COMMISSIONER OF INTERNAL REVENUE IN ACCOUNT WITH THE SEVERAL COLLECTORS OF INTERNAL REVENUE IN WHOSE DISTRICTS OLEOMARGARINE MANUFACTORIES ARE LOCATED.

July, 1896.	Pounds.
DR.	
To stock of oleomargarine on hand July 1, 1896	396, 404
To quantity removed for export and unaccounted for July 1, 1896.....	330, 062
To quantity of oleomargarine produced during the month.....	2, 610, 739
	3, 337, 205
CR.	
By quantity withdrawn, tax paid, during month.....	2, 405, 131
By quantity removed for export in this and previous months and accounted for during this month	286, 776
By quantity removed for export in this and previous months and unaccounted for at close of this month.....	207, 575
By stock on hand July 31, 1896	437, 723
	3, 337, 205

The following is a summary of operations at oleomargarine factories located in the several collection districts of the United States during the month of July, 1896, also the balances from the previous month are shown and the balances at the close of this month.

Districts.	Stock on hand July 1, 1896.	Exported and unaccounted for, July 1, 1896.	Quantity produced this month.	Quantity withdrawn, tax paid.	Quantity withdrawn for export.	Exported in this and previous months and accounted for in this month.	Exported in this and previous months and unaccounted for at close of this month.	Stock on hand at close of month.
	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>
Connecticut	29,840	245,336	463,042	353,480	104,369	220,586	129,119	35,033
First Illinois.....	238,790	79,200	1,489,971	a1,436,704	57,140	65,650	70,690	234,917
Sixth Indiana.....	4,665	.....	54,593	41,698	.....	.....	.....	17,560
Kansas	71,123	4,386	363,215	339,155	2,780	540	6,626	92,403
Sixth Missouri.....	32,907	.....	12,600	10,212	.....	.....	.....	35,295
Nebraska.....	.....	540	.....	.....	.....	.....	540	.....
Fifth New Jersey.....	2,360	600	9,650	7,040	.....	.....	690	4,970
Eleventh Ohio	3,955	.....	125,167	125,415	.....	.....	.....	3,707
Eighteenth Ohio.....	12,764	.....	92,501	91,427	.....	.....	.....	13,838
Total	396,404	330,062	2,610,739	2,405,131	164,289	286,776	207,575	437,723

a This quantity contains an understatement of withdrawals of 60 pounds.

THE COMMISSIONER OF INTERNAL REVENUE IN ACCOUNT WITH THE SEVERAL COLLECTORS OF INTERNAL REVENUE IN WHOSE DISTRICTS OLEOMARGARINE MANUFACTORIES ARE LOCATED.

August, 1896.	Pounds.
DR.	
To stock of oleomargarine on hand August 1, 1896.....	437,723
To quantity removed for export and unaccounted for August 1, 1896.....	207,575
To quantity of oleomargarine produced during the month.....	2,647,753
To overstatement of tax-paid withdrawals in December, 1895 (Connecticut)	200
To understatement of production in December, 1895 (Connecticut)	370
	3,293,621
CR.	
By quantity withdrawn, tax paid, during month.....	2,495,435
By quantity removed for export in this and previous months and accounted for this month.	149,725
By quantity removed for export in this and previous months and unaccounted for at close of this month.....	291,503
By stock on hand on August 31, 1896	355,348
By overstatement of production in Connecticut in December, 1895.....	200
By understatement of tax-paid withdrawals in Connecticut in December, 1895.....	370
By understatement of tax-paid withdrawals in Kansas in February, 1896	1,000
By understatement of tax-paid withdrawals in Eleventh Ohio in December, 1895	40
	3,293,621

The following is a summary of operations at oleomargarine factories located in the several collection districts of the United States during the month of August, 1896; also the balances from the previous month are shown and the balances at the close of this month:

Districts.	Stock on hand August 1, 1896.	Exported and unaccounted for, August 1, 1896.	Quantity produced this month.	Quantity withdrawn, tax paid.	Quantity withdrawn for export.	Exported in this and previous months and accounted for this month.	Exported in this and previous months and unaccounted for at close of this month.	Stock on hand at close of month.
	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>
Connecticut	35, 033	129, 119	483, 966	325, 103	144, 793	53, 319	220, 593	49, 103
First Illinois	234, 917	70, 690	1, 538, 418	1, 513, 336	83, 260	90, 960	62, 990	176, 739
Sixth Indiana	17, 560	.....	54, 769	54, 286	.....	.....	.....	18, 043
Kansas	92, 403	6, 626	296, 848	<i>a</i> 317, 072	5, 300	4, 846	7, 080	66, 879
Sixth Missouri	35, 295	.....	7, 800	14, 452	.....	.....	.....	28, 643
Nebraska .....	.....	540	.....	.....	.....	.....	540	.....
Fifth New Jersey	4, 970	600	7, 774	9, 260	300	600	300	3, 184
Eleventh Ohio	3, 707	.....	157, 157	<i>a</i> 157, 514	.....	.....	.....	3, 350
Eighteenth Ohio	13, 838	.....	101, 021	105, 452	.....	.....	.....	9, 407
Total	437, 723	207, 575	2, 647, 753	2, 496, 475	233, 653	149, 725	291, 503	355, 348

a In the quantity withdrawn tax paid in district of Kansas is shown an understatement of 1,000 pounds; also 40 pounds in the eleventh Ohio district.

THE COMMISSIONER OF INTERNAL REVENUE IN ACCOUNT WITH THE SEVERAL COLLECTORS OF INTERNAL REVENUE IN WHOSE DISTRICTS OLEOMARGARINE MANUFACTORIES ARE LOCATED.

September, 1896.	Pounds.
DR.	
To stock of oleomargarine on hand September 1, 1896.....	355, 348
To quantity removed for export and unaccounted for, September 1, 1896.....	291, 503
To quantity of oleomargarine produced during the month	3, 478, 137
To understatement of production in June, 1896, in the district of Connecticut.....	1, 770
	4, 126, 758
CR.	
By quantity withdrawn, tax paid, during month	3, 257, 578
By quantity removed for export in this and previous months and accounted for during this month	308, 953
By quantity removed for export in this and previous months and unaccounted for at close of this month.....	168, 699
By stock on hand on September 30, 1896.....	389, 758
By understatement of withdrawals, tax paid, in district of Connecticut in June, 1896	1, 770
	4, 126, 758

The following is a summary of operations at oleomargarine factories located in the several collection districts of the United States during the month of September, 1896; also the balances from the previous month are shown, and the balances at the close of this month:

Districts.	Stock on hand September 1, 1896.	Exported and unaccounted for September 1, 1896.	Quantity produced this month.	Quantity withdrawn tax-paid.	Quantity withdrawn for export.	Exported in this and previous months and accounted for in this month.	Exported in this and previous months and unaccounted for at close of this month.	Stock on hand at close of month.
	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>
Connecticut	49,103	220,593	<i>a</i> 528,217	<i>b</i> 403,920	118,130	240,133	98,590	55,270
First Illinois	176,739	62,990	2,097,448	2,014,485	55,345	63,520	54,815	204,357
Sixth Indiana	18,043	.....	66,723	75,342	.....	.....	.....	9,424
Kansas	66,879	7,080	423,453	422,600	12,674	5,000	14,754	55,058
Sixth Missouri	28,643	.....	26,200	17,537	.....	.....	.....	37,306
Nebraska .....	.....	540	.....	.....	.....	.....	540	.....
Fifth New Jersey	3,184	300	15,411	13,140	.....	300	.....	5,455
Eleventh Ohio	3,350	.....	205,448	198,222	.....	.....	.....	10,576
Eighteenth Ohio	9,407	.....	117,007	114,102	.....	.....	.....	12,312
Total	355,348	291,503	3,479,907	3,259,348	186,149	308,953	168,699	389,758

a This quantity contains an understatement of production in previous months of 1,770 pounds.
b This quantity contains an understatement of withdrawals in previous months of 1,770 pounds.

THE COMMISSIONER OF INTERNAL REVENUE, IN ACCOUNT WITH THE SEVERAL COLLECTORS OF INTERNAL REVENUE IN WHOSE DISTRICTS OLEOMARGARINE MANUFACTORIES ARE LOCATED.

October, 1896.	Pounds.
DR.	
To stock of oleomargarine on hand October 1, 1896	389,758
To quantity removed for export and unaccounted for October 1, 1896	168,699
To quantity of oleomargarine produced during the month	4,734,809
To overstatements of withdrawals in previous months	1,200
	5,294,466
CR.	
By quantity withdrawn, tax-paid, during month	4,208,662
By quantity removed for export in this and previous months and accounted for during this month	208,429
By quantity removed for export in this and previous months and unaccounted for at close of this month	272,438
By quantity lost or destroyed in manufactories allowed	1,135
Tax-paid on account of certificate not filed	50
By overstatement of production in previous months	1,200
By understatement of withdrawals tax-paid in Sixth district of Indiana	600
By stock on hand on October 31, 1896	601,952
	5,294,466

The following is a summary of operations at oleomargarine factories located in the several collection districts of the United States during the month of October, 1896; also the balances from the previous month are shown, and the balances at the close of this month:

Districts.	Stock on hand October 1, 1896.	Exported and unaccounted for October 1, 1896.	Quantity produced this month.	Quantity withdrawn tax-paid.	Quantity withdrawn for export.	Exported in this and previous months and accounted for in this month.	Exported in this and previous months and unaccounted for at close of this month.	Stock on hand at close of month.
	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>
Connecticut	55, 270	98, 590	665, 568	479, 230	197, 230	114, 440	181, 380	44, 378
First Illinois	204, 357	54, 815	2, 865, 620	2, 606, 469	107, 818	<i>a</i> 79, 215	83, 418	355, 690
Sixth Indiana	9, 424	.....	92, 297	<i>b</i> 92, 973	.....	.....	.....	8, 748
Kansas	55, 058	14, 754	650, 780	572, 745	5, 270	13, 924	6, 100	127, 823
Sixth Missouri	37, 306	.....	30, 800	28, 544	.....	.....	.....	39, 562
Nebraska .....	.....	540	.....	.....	.....	.....	540	.....
Fifth New Jersey	5, 455	.....	15, 790	<i>c</i> 15, 935	1, 900	900	1, 000	3, 410
Eleventh Ohio	10, 576	.....	262, 256	258, 667	.....	.....	.....	14, 165
Eighteenth Ohio	12, 312	.....	151, 698	155, 834	.....	.....	.....	8, 176
Total	389, 758	168, 699	4, 734, 809	4, 210, 397	312, 218	208, 479	272, 438	601, 952

a In this item is 50 pounds withdrawn for export and tax-paid.
b In this item is an understatement of withdrawals, tax-paid, of 600 pounds.
c In this item is 1,135 pounds lost or destroyed in manufactories allowed.

THE COMMISSIONER OF INTERNAL REVENUE, IN ACCOUNT WITH THE SEVERAL COLLECTORS OF INTERNAL REVENUE IN WHOSE DISTRICTS OLEOMARGARINE MANUFACTORIES ARE LOCATED.

November, 1896.	Pounds.
DR.	
To stock of oleomargarine on hand November 1, 1896.....	601, 952
To quantity removed for export and unaccounted for November 1, 1896.....	272, 438
To quantity produced during the month	3, 662, 184
To overstatement of withdrawals in previous month.....	640
	<u>4, 537, 214</u>
CR.	
By quantity withdrawn, tax-paid.....	3, 455, 106
By quantity removed for export in this and previous months and accounted for this month.	260, 848
By quantity removed for export in this and previous months and unaccounted for at close of this month.....	335, 894
Tax-paid on account of certificate not filed.....	540
Overstatement of productions in previous months.....	715
Understatement of withdrawals in previous months.....	4
By stock on hand November 30, 1896.....	484, 107
	<u>4, 537, 214</u>

The following is a summary of operations at oleomargarine factories located in the several collection districts of the United States during the month of November, 1896; also the balances from the previous month are shown, and the balances at the close of this month:

Districts.	Stock on hand Novem-ber 1, 1896.	Exported and unac-counted for Novem-ber 1, 1896.	Quantity produced this month.	Quantity withdrawn tax-paid.	Quantity withdrawn for export.	Exported in this and previous months and accounted for this month.	Exported in this and previous months and unaccounted for at close of this month.	Stock on hand at close of month.
	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>
Connecticut	44, 378	181, 380	647, 561	437, 624	195, 120	178, 330	198, 170	59, 195
First Illinois	355, 690	83, 418	2, 051, 446	2, 017, 119	105, 540	78, 998	109, 960	284, 477
Sixth Indiana	8, 748	.....	82, 976	<i>a</i> 85, 704	.....	.....	.....	6, 020
Kansas	127, 823	6, 100	473, 280	491, 758	23, 914	3, 520	26, 494	85, 431
Sixth Missouri	39, 562	.....	15, 040	27, 339	.....	.....	.....	27, 263
Nebraska.....	.....	540	.....	.....	.....	<i>b</i> 540	.....	.....
Fifth New Jersey.....	3, 410	1, 000	12, 061	12, 430	270	.....	1, 270	2, 771
Eleventh Ohio.....	14, 165	.....	217, 953	<i>c</i> 225, 475	.....	.....	.....	6, 643
Eighteenth Ohio.....	8, 176	.....	161, 867	157, 736	.....	.....	.....	12, 307
Total	601, 952	272, 438	3, 662, 184	3, 455, 185	324, 844	261, 388	335, 894	484, 107

a This quantity contains an understatement of withdrawals of 75 pounds.
b This export item tax-paid in lieu of certificate.
c This quantity contains 4 pounds understatement of withdrawal in previous months.

THE COMMISSIONER OF INTERNAL REVENUE IN ACCOUNT WITH THE SEVERAL COLLECTORS OF INTERNAL REVENUE IN WHOSE DISTRICTS OLEOMARGARINE MANUFACTORIES ARE LOCATED.

December, 1896.	Pounds.
DR.	
To stock of oleomargarine on hand December 1, 1896.....	484, 107
To quantity removed for export and unaccounted for December 1, 1896.....	335, 894
To quantity of oleomargarine produced during the month.....	4, 740, 937
	5, 560, 938
CR.	
By quantity withdrawn, tax-paid, during month.....	4, 424, 367
By quantity lost or destroyed in manufactories, allowed.....	650
By quantity removed for export in this and previous months and accounted for during this month.....	402, 979
By quantity removed for export in this and previous months and unaccounted for at close of this month.....	294, 002
By stock on hand December 31, 1896.....	438, 740
By quantity, tax-paid, on account of export, certificate not filed.....	200
	5, 560, 938

The following is a summary of operations at oleomargarine factories located in the several collection districts of the United States, during the month of December, 1896; also the balances from the previous month are shown and the balances at the close of this month:

Districts.	Stock on hand December 1, 1896.	Exported and unaccounted for December 1, 1896.	Quantity produced this month.	Quantity withdrawn, tax-paid.	Quantity withdrawn for export.	Exported in this and previous months and accounted for in this month.	Exported in this and previous months and unaccounted for at close of this month.	Stock on hand at close of month.
	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>
Connecticut	59, 195	198, 170	751, 789	489, 517	285, 012	265, 750	217, 432	36, 455
First Illinois	284, 477	109, 960	2, 754, 687	2, 720, 625	62, 990	^a 111, 510	61, 440	255, 549
Sixth Indiana	6, 020	.....	89, 256	87, 582	.....	.....	.....	7, 694
Kansas	85, 431	26, 494	639, 664	609, 764	13, 285	25, 919	13, 860	102, 046
Sixth Missouri.....	27, 263	.....	.....	20, 272	.....	.....	.....	6, 991
Nebraska.....	.....	.....	.....	.....	.....	.....	.....	.....
Fifth New Jersey.....	2, 771	1, 270	26, 119	^b 21, 990	.....	.....	1, 270	6, 900
Eleventh Ohio.....	6, 643	.....	287, 707	289, 430	.....	.....	.....	4, 920
Eighteenth Ohio.....	12, 307	.....	191, 715	185, 837	.....	.....	.....	18, 185
Total	484, 107	335, 894	4, 740, 937	4, 425, 017	361, 287	403, 179	294, 002	438, 740

^a In this quantity is included 200 pounds, tax-paid, on account of export certificate not filed.

^b Six hundred and fifty pounds lost or destroyed in manufactory, Fifth district of New Jersey, and allowed, is included in this quantity.

THE COMMISSIONER OF INTERNAL REVENUE IN ACCOUNT WITH THE SEVERAL COLLECTORS OF INTERNAL REVENUE IN WHOSE DISTRICTS OLEOMARGARINE MANUFACTORIES ARE LOCATED.

January, 1897.	Pounds.
DR.	
To stock of oleomargarine on hand January 1, 1897.....	438, 740
To quantity removed for export and unaccounted for January 1, 1897.....	294, 002
To quantity of oleomargarine produced during the month.....	4, 240, 212
	<u>4, 972, 954</u>
CR.	
By quantity withdrawn, tax-paid	4, 030, 944
By quantity removed for export in this and previous months and accounted for during this month.....	282, 192
By quantity removed for export in this and previous months and unaccounted for at close of this month.....	187, 580
Quantity lost or destroyed in manufactories, allowed	180
By stock on hand January 31, 1897	472, 058
	<u>4, 972, 954</u>

The following is a summary of operations at oleomargarine factories, located in the several collection districts of the United States, during the month of January, 1897, also the balances from the previous month are shown and the balances at the close of this month:

Districts.	Stock on hand January 1, 1897.	Exported and unaccounted for January 1, 1897.	Quantity produced this month.	Quantity withdrawn, tax-paid.	Quantity withdrawn for export.	Exported in this and previous months and accounted for during this month.	Exported in this and previous months and unaccounted for at close of this month.	Stock on hand at close of this month.
	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>
Connecticut.....	36,455	217,432	577,690	467,321	106,060	235,312	88,180	40,764
First Illinois.....	255,549	61,440	2,534,704	2,410,541	42,430	32,590	71,280	337,282
Sixth Indiana.....	7,694	.....	120,667	121,002	.....	.....	.....	7,359
Kansas.....	102,046	13,860	493,894	511,757	21,170	9,080	25,950	63,013
Sixth Missouri.....	6,991	.....	24,488	30,333	.....	.....	.....	1,146
Fifth New Jersey.....	6,900	1,270	28,965	^a 24,570	6,110	5,210	2,170	5,185
Eleventh Ohio.....	4,920	.....	307,933	305,442	.....	.....	.....	7,411
Eighteenth Ohio.....	18,185	.....	151,871	160,158	.....	.....	.....	9,898
Total.....	438,740	294,002	4,240,212	4,031,124	175,770	282,192	187,580	472,058

^a This amount includes 180 pounds destroyed in factory.

THE COMMISSIONER OF INTERNAL REVENUE IN ACCOUNT WITH THE SEVERAL COLLECTORS OF INTERNAL REVENUE IN WHOSE DISTRICTS OLEOMARGARINE MANUFACTORIES ARE LOCATED.

February, 1897.	Pounds.
DR.	
To stock of oleomargarine on hand February 1, 1897.....	472,058
To quantity removed for export and unaccounted for February 1, 1897.....	187,580
To quantity of oleomargarine produced during the month.....	4,171,130
Overstatement of withdrawals December 3, 1896.....	100
	<u>4,830,868</u>
CR.	
By quantity withdrawn, tax-paid, during month.....	3,742,250
By quantity removed for export in this and previous months and accounted for during this month.....	165,870
By quantity removed for export in this and previous months and unaccounted for at close of this month.....	409,138
Tax-paid, on account of certificate not filed.....	100
By overstatement of production in previous months.....	100
By stock on hand February 28, 1897.....	513,410
	<u>4,830,868</u>

The following is a summary of operations at oleomargarine factories located in the several collection districts of the United States during the month of February, 1897, also the balances from the previous month are shown, and the balances at the close of this month:

Districts.	Stock on hand Febru- ary 1, 1897.	Exported and unac- counted for Febru- ary 1, 1897.	Quantity produced this month.	Quantity withdrawn, tax paid.	Quantity withdrawn for export.	Exported in this and previous months and accounted for in this month.	Exported in this and previous months and unaccounted for at close of this month.	Stock on hand at close of month.
	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>
Connecticut	40,764	88,180	688,768	424,092	252,562	^a 53,880	286,862	52,878
First Illinois	337,282	71,280	2,257,352	2,164,390	108,730	79,870	100,140	321,514
Sixth Indiana	7,359	.....	147,816	135,394	.....	.....	.....	19,781
Kansas	63,013	25,950	513,073	464,953	25,900	30,450	21,400	85,233
Sixth Missouri	1,146	.....	53,397	38,073	.....	.....	.....	16,470
Fifth New Jersey	5,185	2,170	21,256	22,310	336	1,770	736	3,795
Eleventh Ohio	7,411	.....	337,679	341,557	.....	.....	.....	3,533
Eighteenth Ohio	9,898	.....	151,789	151,481	.....	.....	.....	10,206
Total	472,058	187,580	4,171,130	3,742,250	387,528	165,970	409,138	513,410

^a This quantity contains 100 pounds withdrawn for export and tax paid, on account of failure to furnish clearance certificates.

THE COMMISSIONER OF INTERNAL REVENUE IN ACCOUNT WITH THE SEVERAL COLLECTORS OF INTERNAL REVENUE IN WHOSE DISTRICTS OLEOMARGARINE MANUFACTORIES ARE LOCATED.

March, 1897.	Pounds.
DR.	
To stock of oleomargarine on hand March 1, 1897.....	513,410
To quantity removed for export and unaccounted for March 1, 1897	409,138
To quantity of oleomargarine produced during the month.....	4,826,677
Overstatement of withdrawals in previous months.....	1,650
	5,750,875
CR.	
By quantity withdrawn, tax paid, during month.....	4,604,195
By quantity removed for export in this and previous months and accounted for during this month	489,742
By quantity removed for export in this and previous months and unaccounted for at close of this month	210,366
Overstatement of production	1,200
Understatement of withdrawals	250
By stock on hand Mar. 31, 1897	445,122
	5,750,875

The following is a summary of operations at oleomargarine factories located in the several collection districts of the United States, during the month of March, 1897; also the balances from the previous month are shown, and the balances at the close of this month:

Districts.	Stock on hand March 1, 1897.	Exported and unaccounted for March 1, 1897.	Quantity produced this month.	Quantity withdrawn, tax paid.	Quantity withdrawn for export.	Exported in this and previous months and accounted for in this month.	Exported in this and previous months and unaccounted for at close of this month.	Stock on hand at close of month.
	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>
Connecticut	52,878	286,862	681,235	478,017	213,528	359,444	140,946	42,568
First Illinois	321,514	100,140	2,619,732	2,597,060	70,262	111,802	58,600	273,924
Sixth Indiana	19,781	.....	167,753	<i>a</i> 184,848	.....	.....	.....	2,686
Kansas	85,233	21,400	<i>b</i> 533,350	514,467	7,180	17,760	10,820	96,936
Sixth Missouri	16,470	.....	57,296	73,736	.....	.....	.....	30
Fifth New Jersey	3,795	736	24,915	25,210	.....	736	.....	3,500
Eleventh Ohio	3,533	.....	558,470	<i>c</i> 551,705	.....	.....	.....	10,298
Eighteenth Ohio	10,206	.....	184,376	179,402	.....	.....	.....	15,180
Total	513,410	409,138	4,827,127	4,604,445	290,970	489,742	210,366	445,122

a This quantity contains 50 pounds, understatement of withdrawals in previous months.

b This quantity contains 450 pounds, overstatement of withdrawals in previous months.

c This quantity contains 200 pounds, understatement of withdrawals in previous months.

THE COMMISSIONER OF INTERNAL REVENUE IN ACCOUNT WITH THE SEVERAL COLLECTORS OF INTERNAL REVENUE IN WHOSE DISTRICTS OLEOMARGARINE MANUFACTORIES ARE LOCATED.

April, 1897.	Pounds.
DR.	
To stock of oleomargarine on hand April 1, 1897.....	445,122
To quantity removed for export and unaccounted for April 1, 1897.....	210,366
To quantity of oleomargarine produced this month.....	4,323,737
Understatement of production in previous months.....	18,125
Overstatement of withdrawals, February, 1897.....	400
	4,997,750
CR.	
By quantity withdrawn, tax paid.....	4,085,153
By quantity removed for export in this and previous months and unaccounted for at close of this month.....	203,773
By quantity removed for export in this and previous months and accounted for during this month	203,666
Understatement of withdrawals in previous months	20,865
By stock on hand April 30, 1897.....	484,293
	4,997,750

The following is a summary of operations at oleomargarine factories in the several collection districts of the United States during the month of April, 1897; also the balances from the previous month are shown, and the balances at the close of the month:

Districts.	Stocks on hand April 1, 1897.	Exported and unaccounted for April 1, 1897.	Quantity produced this month.	Quantity withdrawn, tax paid.	Quantity withdrawn for export.	Exported in this and previous months and accounted for this month.	Exported in this and previous months and unaccounted for at close of this month.	Stock on hand at close of this month.
	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>
Connecticut	42,568	140,946	579,735	434,632	138,880	145,746	134,080	48,791
First Illinois	273,924	58,600	2,340,664	2,282,125	39,405	48,920	49,085	293,058
Sixth Indiana.....	2,686		<i>a</i> 163,515	<i>b</i> 153,781				12,420
Kansas	96,936	10,820	464,213	<i>c</i> 455,568	8,528	6,700	12,648	97,053
Sixth Missouri.....	30		47,107	46,747				390
Fifth New Jersey.....	3,500		39,480	25,710	10,260	2,300	7,960	7,010
Eleventh Ohio.....	10,298		500,527	505,442				5,383
Eighteenth Ohio.....	15,180		188,896	183,888				20,188
Total	445,122	210,366	4,324,137	4,087,893	197,073	203,666	203,773	484,293

a This quantity contains 400 pounds, overstatement of withdrawals in February, 1897.
b This quantity contains 100 pounds, understatement of withdrawals in February, 1897.
c This quantity contains 2,640 pounds, understatement of withdrawals.

THE COMMISSIONER OF INTERNAL REVENUE, IN ACCOUNT WITH THE SEVERAL COLLECTORS OF INTERNAL REVENUE IN WHOSE DISTRICTS OLEOMARGARINE MANUFACTORIES ARE LOCATED.

May, 1897.	Pounds.
DR.	
To stock of oleomargarine on hand May 1, 1897.....	484,293
To quantity removed for export and unaccounted for May 1, 1897.....	203,773
To quantity of oleomargarine produced this month.....	3,494,183
Understatement of production in previous months.....	13,200
	4,195,449
CR.	
By quantity withdrawn tax-paid.....	3,308,871
By quantity removed for export in this and previous months and accounted for during this month.....	254,807
By quantity removed for export in this and previous months and unaccounted for at close of this month.....	198,209
Tax paid on account of certificate not filed.....	375
Understatement of withdrawals in previous months.....	13,300
By stock on hand May 31, 1897.....	419,887
	4,195,449

The following is a summary of the operations at oleomargarine factories located in the several collection districts of the United States during the month of May, 1897; also the balances from the previous month are shown, and the balances at the close of this month:

Districts.	Stock on hand May 1, 1897.	Exported and unaccounted for May 1, 1897.	Quantity produced this month.	Quantity withdrawn tax-paid.	Quantity withdrawn for export.	Exported in this and previous months and accounted for in this month.	Exported in this and previous months and unaccounted for at close of this month.	Stock on hand at the close of this month.
	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>
Connecticut.....	48,791	134,080	578,154	397,808	175,184	182,010	127,254	53,953
First Illinois.....	293,058	49,085	1,816,412	1,823,247	51,834	<i>a</i> 51,864	49,055	234,389
Sixth Indiana.....	12,420	.....	163,731	<i>b</i> 160,406	.....	.....	.....	15,745
Kansas.....	97,053	12,648	404,410	393,071	13,300	9,648	16,300	95,092
Sixth Missouri.....	390	.....	33,952	34,158	.....	.....	.....	184
Fifth New Jersey.....	7,010	7,960	30,285	22,500	9,300	11,660	5,600	5,495
Eleventh Ohio.....	5,383	.....	309,680	310,394	.....	.....	.....	4,669
Eighteenth Ohio.....	20,188	.....	157,559	167,387	.....	.....	.....	10,360
Total.....	484,293	203,773	3,494,183	3,308,971	249,618	255,182	198,209	419,887

a This quantity contains 375 pounds withdrawn for export and tax-paid on account of certificate not filed.
b This quantity contains 100 pounds understatement of withdrawals March, 1897.

THE COMMISSIONER OF INTERNAL REVENUE, IN ACCOUNT WITH THE SEVERAL COLLECTORS OF INTERNAL REVENUE IN WHOSE DISTRICTS OLEOMARGARINE MANUFACTORIES ARE LOCATED.

June, 1897.	Pounds.
DR.	
To stock of oleomargarine on hand June 1, 1897.....	419,887
To quantity removed for export and unaccounted for June 1, 1897.....	198,209
To quantity of oleomargarine produced during the month.....	2,600,709
	3,218,805
CR.	
By quantity withdrawn, tax-paid.....	2,482,002
By quantity removed for export in this and previous months and accounted for during this month.....	219,759
By quantity removed for export in this and previous months and unaccounted for at close of this month.....	243,158
Tax-paid on account of certificate not filed.....	300
Quantity lost or destroyed, allowed.....	1,680
Understatement of withdrawal.....	300
Transferred to Hammond, Ind., by First Illinois district.....	43,858
By stock on hand June 30, 1897.....	227,748
	3,218,805

The following is a summary of operations at oleomargarine factories in the several collection districts of the United States during the month of June, 1897; also the balances from the previous month are shown, and the balances at the close of the month.

Districts.	Stock on hand June 1, 1897.	Exported and unac- counted for June 1, 1897.	Quantity produced this month.	Quantity withdrawn tax-paid.	Quantity withdrawn for export.	Exported in this and previous months and accounted for this month.	Exported in this and previous months and unaccounted for at close of this month.	Stock on hand at close of this month.
	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>
Connecticut	53,953	127,254	468,478	337,709	143,818	135,904	135,168	40,904
First Illinois	234,389	49,055	1,334,446	<i>a</i> 1,421,558	93,600	<i>b</i> 62,955	79,700	53,677
Sixth Indiana	15,745	.....	87,892	94,222	.....	.....	.....	9,415
Kansas	95,092	16,300	333,633	<i>c</i> 307,093	23,040	12,550	26,790	98,592
Sixth Missouri	184	.....	37,692	37,236	.....	.....	.....	640
Fifth New Jersey	5,495	5,600	30,165	<i>d</i> 22,630	4,550	8,650	1,500	8,480
Eleventh Ohio	4,669	.....	182,337	183,146	.....	.....	.....	3,860
Eighteenth Ohio	10,360	.....	126,066	124,246	.....	.....	.....	12,180
Total	419,887	198,209	2,600,709	2,527,840	265,008	220,059	243,158	227,748

a This quantity contains 43,858 pounds transferred to Hammond, Ind.

b This quantity contains 300 pounds tax-paid on account of certificate not filed.

c This quantity contains 300 pounds understatement of withdrawals.

d This quantity contains 1,680 pounds lost or destroyed in factory.

Section 41, act of October 1, 1890, requiring wholesale dealers in oleomargarine to keep books and render returns in compliance with the regulations authorized to be made by the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, provides no penalty for the violation of this section. The courts have decided that none of the penalties denounced in the act governing the manufacture and sale of oleomargarine are applicable to this section. Such a penalty is essential to an effective enforcement of the law. I therefore recommend that the section above referred to be amended by the enactment of a penalty clause.

FILLED CHEESE.

The following statements showing operations under the act of June 6, 1896, defining cheese and imposing a tax upon and regulating the manufacture, sale, importation, and exportation of filled cheese comprise—

First. A summary of operations at filled cheese manufactories during the fiscal year ended June 30, 1897.

Second. A statement of the receipts from all classes of taxes imposed by the filled-cheese law for the year ended June 30, 1897.

Third. A statement, by States, showing the number of establishments for which special tax was paid to carry on the business of manufacturing and dealing in filled cheese during the fiscal year ended June 30, 1897.

Fourth. A statement of the production and receipts from all filled-cheese sources from September 4, 1896, to June 30, 1897.

It appears that the average monthly production during the nine months ended June 30, 1897, under the operations of the law, was 184,785 pounds, and the average monthly quantity withdrawn from the factories on payment of the tax was the same.

There were no withdrawals for exportation.

The largest production month during the nine months ended June 30, 1897, was March, and the quantity produced that month was 305,346 pounds.

There were 1,663,067 pounds of filled cheese produced at manufactories during the nine months ended June 30, 1897, and the tax at 1 cent per pound was paid upon the entire quantity and the same withdrawn from factory.

The following statement shows the quantity of filled cheese produced and withdrawn, tax-paid, from manufactories monthly from September 4, 1896, to June 30, 1897:

Months.	Quantity produced.	Withdrawn tax-paid.
1896.		
September	31,342	31,342
October	61,900	61,900
November	20,428	20,428
December	38,301	38,301
1897.		
January	136,184	136,184
February	^a 266,810	266,810
March	371,569	371,569
April	305,346	305,346
May	^b 188,546	188,546
June	242,641	242,641
Total	1,663,067	1,663,067

^a This includes 2,266 pounds understatement of production for January.

^b This includes an understatement of production in March and April of 7 pounds.

STATEMENT, BY STATES, SHOWING THE NUMBER OF ESTABLISHMENTS FOR WHICH SPECIAL TAX WAS PAID TO CARRY ON THE BUSINESS OF MANUFACTURING AND DEALING IN FILLED CHEESE DURING THE FISCAL YEAR ENDED JUNE 30, 1897.

States.	Manufac- tories.	Wholesale establish- ments.	Retail establish- ments.	Total.
Illinois.....	7		4	11
Indiana.....			3	3
Louisiana.....			29	29
Maryland.....		1	19	20
Missouri.....			2	2
New Jersey.....			2	2
Virginia.....			2	2
West Virginia.....			1	1
Total for 9 months ended June 30, 1897.....	7	1	62	70

RECEIPTS UNDER THE FILLED-CHEESE LAW DURING THE FISCAL YEAR ENDED JUNE 30, 1897.

Districts.	Collections on filled cheese at 1 cent per pound.	Special taxes of—			Total.
		Manufac- turers.	Retail dealers.	Wholesale dealers.	
First Illinois.....	\$16,575.21	\$1,566.68	\$39.00		\$18,180.89
Sixth Indiana.....			20.00		20.00
Louisiana <i>a</i>	17.08		240.00		257.08
Maryland <i>f</i>	24.28		195.00	\$208.33	427.61
Minnesota.....			10.00		10.00
Sixth Missouri.....	19.75		20.00		39.75
First New Jersey.....			3.00		3.00
Fifth New Jersey.....			6.00		6.00
Ninth Pennsylvania.....			10.00		10.00
Second Virginia.....			7.00		7.00
West Virginia.....			6.00		6.00
First Wisconsin.....	25.05				25.05
Total.....	16,661.37	1,566.68	556.00	208.33	18,992.38

a Including the State of Mississippi.

f Including the State of Delaware, District of Columbia, and two counties of Virginia.

SUGAR BOUNTY.

At the close of the fiscal year ended June 30, 1896, there were pending in this office 493 approved claims for bounty of eight-tenths of a cent per pound on sugar produced in the United States from beets, sorghum, and sugar cane during that part of the fiscal year ended June 30, 1895, comprised in the period commencing August 28, 1894, and ending June 30, 1895, both days inclusive. These claims as approved by this office amounted in the aggregate to the sum of \$6,085,156.66.

The act of March 2, 1895 (28 Stat. L., 933), appropriated the sum of \$5,000,000 for the payment of claims of this class, and the amount of these approved claims having exceeded the amount appropriated, the sum appropriated (\$5,000,000) was prorated among the claimants entitled thereto.

This appropriation being available after June 30, 1896, the claims were scheduled and the amounts involved therein were certified by this office to the accounting officers of the Treasury Department for payment.

After this payment pro rata the amounts so paid were charged to the individual accounts of the sugar producers kept in this office, which accounts, at the close of the year ended June 30, 1897, showed in each case the amount of the approved claim, the amount paid, and the balance of the claim over and above the payment. These balances in the aggregate amounted to \$1,085,156.66.

The Congress of the United States, under the sundry civil act approved June 4, 1897 (30 Stat. L., 30), appropriated the sum of \$1,085,156.66 for the purpose of paying the sugar producers the balances due them under the terms of the act of March 2, 1895 (28 Stat. L., 933).

This last appropriation was not available until after the close of the fiscal year ended June 30, 1897, but immediately thereafter, to wit, July 1, 1897, the amount appropriated was applied to the payment of the balances due on the claims, and the accounts were closed.

In addition and supplemental to the amount appropriated under the sundry civil act approved June 4, 1897, the Congress of the United States, under the general deficiency act approved July 19, 1897 (30 Stat. L., 140, 141), authorized the settlement and payment of an account in favor of Andrew H. Gay, allowing to him out of the appropriation of \$5,000,000 under the act of March 2, 1895, the sum of \$7,196.38, being his pro rata share of said appropriation which had been withheld on account of a judgment in his favor for said bounty rendered in the United States circuit court for the eastern district of Louisiana, which was affirmed in the Supreme Court of the United States.

In addition to the principal sum mentioned in this case, interest was allowed thereon at the rate of 4 per centum per annum from the date of the payment until the date of the passage of the general deficiency act, which interest amounted to \$455.04.

It was also provided by the general deficiency act of July 19, 1897, that an account should be stated and settled in favor of the Realty Company, allowing to this company out of the appropriation in the sundry civil act of March 2, 1895, of \$238,289.08 for bounty on sugar produced prior to August 28, 1894, the sum of \$5,576.97, being the

amount of their claim in said appropriation, and for recovery of which judgment had been rendered and affirmed, as in the case of Andrew H. Gay.

In addition to the principal sum paid to the Realty Company, interest was allowed thereon from the date of the judgment until the date of the passage of the act of July 19, 1897, which interest amounted to \$352.65.

Attention is called to the following tabulated statements, which show concisely the quantity of sugar produced in the United States which reached the bounty point; that is, sugar which tested not less than 80 degrees by the polariscope and the amount of bounty paid thereon from July 1, 1891, to June 30, 1895.

It should be borne in mind that from July 1, 1891, to August 27, 1894, date of repeal of bounty law, "Act of October 1, 1890," there were two rates of bounty, to wit: A bounty of 2 cents per pound on all sugars that tested not less than 90 degrees, and a bounty of 1 $\frac{3}{4}$ cents per pound on all sugars that tested less than 90 but not less than 80 degrees by the polariscope.

Upon all sugars produced after August 27, 1894, and previous to July 1, 1895, which tested not less than 80 degrees, a bounty of eight-tenths of a cent per pound was allowed. The act of March 2, 1895, provided but one rate of bounty for all grades of sugar manufactured after August 27, 1894.

NUMBER AND AMOUNT OF CLAIMS APPROVED FOR BOUNTY ON SUGAR, TESTING NOT LESS THAN EIGHTY DEGREES BY THE POLARISCOPE, PRODUCED IN THE UNITED STATES BY LICENSED SUGAR PRODUCERS, FROM BEETS, SORGHUM, AND SUGAR CANE DURING THE BOUNTY PERIOD COMMENCED AUGUST 28, 1894, AND ENDED JUNE 30, 1895, AND AMOUNT OF BOUNTY PAID DURING THE YEAR ENDED JUNE 30, 1897.

[Rate of bounty, 0.8 of 1 cent.]

Districts.	Kind of sugar.	Number of claims.	Production.	Amount of approved claims.	Amount of appropriation prorated.
			<i>Pounds.</i>		
Louisiana	Cane	469	695, 690, 942	\$5, 565, 527. 43	\$4, 573, 035. 46
Texas, third district.....	do	13	15, 435, 995	123, 487. 97	101, 466. 56
Florida.....	do	4	697, 375	5, 579. 00	4, 584. 10
California, first district.....	Beet.....	3	36, 651, 121	293, 208. 97	240, 921. 46
Nebraska	do	1	5, 635, 975	45, 087. 80	37, 047. 36
Montana	do	1	5, 786, 932	46, 295. 46	38, 039. 66
Kansas.....	Sorghum	2	746, 254	5, 970. 03	4, 905. 40
Total.....		493	760, 644, 594	6, 085, 156. 66	5, 000, 000. 00

The following is a statement of the bounty paid July 1, 1897, under the sundry civil act approved June 4, 1897 (30 Stat. L., 30), appropriating the sum of \$1,085,156.66 for payment of balances due sugar producers under the terms of the act of March 2, 1895:

Districts.	Number of claims.	Amount of claims.	Amount paid August, 1896.	Amount paid July 1, 1897.
Louisiana.....	469	\$5, 565, 527. 43	\$4, 573, 035. 46	\$992, 491. 97
Texas.....	13	123, 487. 97	101, 466. 56	22, 021. 41
Florida	4	5, 579. 00	4, 584. 10	994. 90
California.....	3	293, 208. 97	240, 921. 46	52, 287. 51
Nebraska.....	1	45, 087. 80	37, 047. 36	8, 040. 44
Montana.....	1	46, 295. 46	38, 039. 66	8, 255. 80
Kansas	2	5, 970. 03	4, 905. 40	1, 064. 63
Total	493	6, 085, 156. 66	5, 000, 000. 00	1, 085, 156. 66

The quantity of bounty-paid sugar produced in the United States from beets, sorghum, sugar cane, and maple sap from July 1, 1891, to June 30, 1895, was as follows:

[Reported in pounds.]

Kinds of sugar.	Net production during fiscal year ended June 30—				Production in four years.
	1892.	1893.	1894.	1895.	
Cane sugar.....	367, 752, 306	455, 141, 381	611, 156, 922	762, 377, 697	2, 196, 428, 306
Beet sugar.....	12, 004, 838	27, 083, 288	45, 191, 296	52, 872, 267	137, 151, 689
Sorghum sugar.....	1, 136, 086	1, 027, 050	882, 572	775, 454	3, 821, 162
Maple sugar.....	3, 981, 953	7, 655, 116	7, 633, 036	6, 906, 341	26, 176, 446
Total.....	384, 875, 183	490, 906, 835	664, 863, 826	822, 931, 759	2, 363, 577, 603

STATEMENT SHOWING THE AMOUNT OF BOUNTY PAID FROM JULY 1, 1891, TO AND INCLUDING THE FIRST DAY OF JULY, 1897, THE BOUNTY PAID AFTER JUNE 30, 1895, ACCREDITED TO THAT YEAR.

Kinds of sugar on which bounty was paid.	Net bounty paid in fiscal year ended June 30—				Total bounty paid.
	1892.	1893.	1894.	1895.	
Cane sugar.....	\$7, 077, 316. 21	\$8, 763, 830. 75	\$11, 114, 599. 89	\$6, 681, 493. 29	\$33, 637, 240. 14
Beet sugar.....	240, 098. 56	531, 363. 81	852, 174. 84	479, 429. 94	2, 103, 067. 15
Sorghum sugar.....	22, 197. 28	19, 817. 00	17, 312. 26	6, 535. 53	65, 862. 07
Maple sugar.....	2, 465. 74	60, 119. 32	116, 121. 90	122, 120. 34	300, 827. 30
Total.....	7, 342, 077. 79	9, 375, 130. 88	12, 100, 208. 89	7, 289, 579. 10	36, 106, 996. 66

It will be observed that bounty payments by fiscal years do not relatively correspond with the quantity of sugar reported produced in such fiscal years, and this variance can be accounted for by the fact that payments on each year's product have to a large extent been made in the succeeding year.

DIVISION OF CHEMISTRY.

The samples examined in the laboratory at San Francisco, Cal., during the fiscal year ended June 30, 1897, were as follows:

Fortified sweet wines 995

The following table shows the number and character of samples examined in the work of the laboratory at Washington, D. C., during the past fiscal year:

Oleomargarine.....	23
Butter.....	29
Filled cheese	5
Cheese	43
Malt liquors.....	13
Fermented liquors other than malt.....	18
Distilled liquors.....	7
Fortified (and sweetened) wines.....	36
Ink	32
Mucilage and paste.....	11
Typewriter ribbons.....	12
Miscellaneous	11
Total.....	240

The number of samples of material suspected of being oleomargarine was 52, a decrease of 124 from last fiscal year.

The number of samples of material suspected of being filled cheese during the first year of the operation of the law was 48, of which number 5 proved to be filled cheese.

Under the provisions of the act of October 12, 1888, relating to the adulteration of food and drugs in the District of Columbia, analyses were made by the chemist of the health office of the District under the control of this office of 44 samples of foods and drugs, including 35 samples of vinegar, 5 of olive oil, 2 of cream of tartar, and 2 of precipitated sulphur.

Of these samples, 41 were decided to be adulterated, and were so certified to the district attorney for the District of Columbia.

I have the honor to be, very respectfully,

W. S. FORMAN,
Commissioner.

Hon. LYMAN J. GAGE,
Secretary of the Treasury.

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* For receipts from Alabama, Arkansas, Colorado, Connecticut, Florida, Georgia, Kansas, Louisiana, Maryland, Massachusetts, Minnesota, Montana, Nebraska, New Hampshire, New Mexico, Oregon, South Carolina, and West Virginia, each of which consists of a single district, see pages 248-261.

The District of Columbia and Delaware are now a part of the collection district of Maryland; Idaho and Utah, of the district of Montana; Maine and Vermont, of the district of New Hampshire; North Dakota and South Dakota, of the district of Nebraska; and Washington and the Territory of Alaska, of the district of Oregon. Wyoming is part of the district of Colorado; Rhode Island, of the district of Connecticut; Mississippi, of the district of Louisiana; Nevada, of the fourth district of California; and Arizona, of the district of New Mexico. Hence the collections of the District of Columbia do not appear separately in Tables A, C, D, and H of the annual reports of this office since the fiscal year 1877, nor the collections of Arizona, Dakota (North Dakota and South Dakota since 1891), Idaho, Utah, Washington, and Wyoming since the fiscal year 1884; nor the collections of Delaware, Maine, Mississippi, Nevada, Rhode Island, and Vermont since the fiscal year 1887, but are included in the collections of the districts of which they severally form a part.

A.—TABLE SHOWING THE RECEIPTS FROM EACH SPECIFIC SOURCE OF INTERNAL AND TERRITORY OF THE UNITED STATES

DISTRICTS.		DISTILLED SPIRITS.					
		Spirits distilled from apples, peaches, grapes, pears, pine-apples, oranges, apricots, berries, and prunes, per gallon, 90 cents.	Spirits distilled from apples, peaches, grapes, pears, pine-apples, oranges, apricots, berries, and prunes, per gallon, \$1.10.	Spirits distilled from materials other than apples, peaches, grapes, pears, pineapples, oranges, apricots, berries, and prunes, per gallon, 90 cents.	Spirits distilled from materials other than apples, peaches, grapes, pears, pineapples, oranges, apricots, berries, and prunes, per gallon, \$1.10.	Rectifiers of any quantity less than 500 barrels (special tax), \$100.	Rectifiers of 500 barrels or more (special tax), \$200.
CALIFORNIA.							
1	First		\$257, 845. 55		\$1, 409, 234. 56	\$9, 141. 69	\$5, 600. 00
4	Fourth		69, 170. 53		37. 84	941. 67	200. 00
	Total		327, 016. 08		1, 409, 272. 40	10, 083. 36	5, 800. 00
ILLINOIS.							
1	First		90, 019. 05		784, 746. 93	6, 045. 84	4, 933. 33
5	Fifth		232. 98		15, 687, 765. 61	1, 045. 84	800. 00
8	Eighth		914. 10		9, 591, 573. 15	800. 00	400. 00
13	Thirteenth		1, 056. 09		445, 710. 53	525. 00	.....
	Total		92, 222. 22		26, 509, 796. 22	8, 416. 68	6, 133. 33
INDIANA.							
6	Sixth		3, 941. 07		1, 919, 978. 78	791. 67	.....
7	Seventh		9, 515. 68		5, 624, 608. 33	641. 67	400. 00
	Total		13, 456. 75		7, 544, 587. 11	1, 433. 34	400. 00
IOWA.							
3	Third					950. 00	.....
4	Fourth		342. 65			466. 67	.....
	Total		342. 65			1, 416. 67	.....
KENTUCKY.							
2	Second		21, 727. 73		1, 177, 792. 68	1, 320. 84	800. 00
5	Fifth		82, 051. 20		6, 013, 578. 11	5, 900. 02	2, 800. 00
6	Sixth		385. 33		2, 073, 414. 08	100. 00	600. 00
7	Seventh		3, 929. 93		1, 463, 763. 29	1, 808. 34	600. 00
8	Eighth		9, 534. 23	. 90	1, 650, 875. 48	100. 00	.....
	Total		117, 628. 42	. 90	12, 379, 423. 64	9, 229. 20	4, 800. 00
MICHIGAN.							
1	First					300. 00	800. 00
4	Fourth .....						.....
	Total					300. 00	800. 00
MISSOURI.							
1	First		8, 991. 13		957, 152. 36	3, 483. 33	3, 800. 00
6	Sixth		4, 857. 05		178, 870. 53	2, 987. 52	1, 400. 00
	Total		13, 848. 18		1, 136, 022. 89	6, 470. 85	5, 200. 00
NEW JERSEY.							
1	First		31, 547. 44			883. 33	.....
5	Fifth		45, 132. 52		505, 238. 47	3, 408. 35	200. 00
	Total		76, 679. 96		505, 238. 47	4, 291. 68	200. 00

REVENUE, AND THE AMOUNTS REFUNDED IN EACH COLLECTION DISTRICT, STATE, FOR THE FISCAL YEAR ENDED JUNE 30, 1897.

DISTILLED SPIRITS.									
Wine made in imitation of champagne, and liquors produced by being rectified, etc., in bottles containing not more than 1 pint, per bottle or package, 10 cents.	Wine made in imitation of champagne, and liquors produced by being rectified, etc., in bottles containing more than 1 pint, and not more than 1 quart, per bottle or package, 20 cents.	And at the same rate for any larger quantity of such merchandise, however put up or whatever may be the package.	Dealers, retail liquor (special tax), \$25.	Dealers, wholesale liquor (special tax), \$100.	Manufacturers of stills (special tax), \$50.	Stills, or worms, for distilling, manufactured, each, \$20.	Stamps for distilled spirits intended for export, each, 10 cents.	Total collections on distilled spirits.	
.....			\$228, 195. 13	\$34, 481. 49	\$95. 83	\$220. 00	\$112. 70	\$1, 944, 926. 95	1
.....			85, 426. 51	4, 841. 65	.....	.....	5. 50	160, 623. 70	4
.....			313, 621. 64	39, 323. 14	95. 83	220. 00	118. 20	2, 105, 550. 65	
.....			279, 938. 51	17, 529. 18	75. 00	80. 00	.....	1, 183, 367. 84	1
.....			23, 070. 97	3, 241. 68	.....	.....	409. 50	15, 716, 566. 58	5
.....			49, 717. 32	2, 450. 01	.....	.....	.....	9, 645, 854. 58	8
.....			31, 191. 00	1, 716. 66	.....	.....	.....	480, 199. 28	13
.....			383, 917. 80	24, 937. 53	75. 00	80. 00	409. 50	27, 025, 988. 28	
.....			80, 980. 61	3, 787. 51	.....	.....	. 70	2, 009, 480. 34	6
.....			55, 640. 43	1, 925. 00	.....	.....	40. 70	5, 692, 771. 81	7
.....			136, 621. 04	5, 712. 51	.....	.....	41. 40	7, 702, 252. 15	
.....			45, 583. 37	2, 525. 00	.....	.....	.....	49, 058. 37	3
.....			48, 627. 12	3, 266. 67	.....	.....	.....	52, 703. 11	4
.....			94, 210. 49	5, 791. 67	.....	.....	.....	101, 761. 48	
.....			10, 258. 17	2, 266. 69	.....	.....	107. 40	1, 214, 273. 51	2
.....			30, 930. 24	8, 866. 67	75. 00	220. 00	115. 80	6, 144, 537. 04	5
.....			14, 724. 31	4, 425. 04	.....	.....	44. 90	2, 093, 693. 66	6
.....			12, 021. 92	2, 212. 52	.....	.....	393. 20	1, 484, 729. 20	7
.....			5, 801. 09	1, 012. 50	.....	.....	283. 30	1, 667, 607. 50	8
.....			73, 735. 73	18, 783. 42	75. 00	220. 00	944. 60	12, 604, 840. 91	
.....			106, 741. 18	3, 683. 33	.....	.....	.....	111, 524. 51	1
.....			27, 704. 95	1, 083. 34	.....	.....	.....	28, 788. 29	4
.....			134, 446. 13	4, 766. 67	.....	.....	.....	140, 312. 80	
.....			105, 456. 27	9, 283. 34	20. 83	60. 00	.....	1, 088, 247. 26	1
.....			64, 999. 61	6, 541. 68	.....	.....	.....	259, 656. 39	6
.....			170, 455. 88	15, 825. 02	20. 83	60. 00	.....	1, 347, 903. 65	
.....			47, 223. 92	1, 402. 12	.....	.....	.....	81, 056. 81	1
.....			155, 218. 17	7, 520. 82	91. 66	280. 00	27. 00	717, 116. 99	5
.....			202, 442. 09	8, 922. 94	91. 66	280. 00	27. 00	798, 173. 80	

A.—RECEIPTS FROM EACH SPECIFIC SOURCE

DISTRICTS.		DISTILLED SPIRITS.					
		Spirits distilled from apples, peaches, grapes, pears, pine-apples, oranges, apricots, berries, and prunes, per gallon, 90 cents.	Spirits distilled from apples, peaches, grapes, pears, pine-apples, oranges, apricots, berries, and prunes, per gallon, \$1.10.	Spirits distilled from materials other than apples, peaches, grapes, pears, pineapples, oranges, apricots, berries, and prunes, per gallon, 90 cents.	Spirits distilled from materials other than apples, peaches, grapes, pears, pineapples, oranges, apricots, berries, and prunes, per gallon, \$1.10.	Rectifiers of any quantity less than 500 barrels (special tax), \$100.	Rectifiers of 500 barrels or more (special tax), \$200.
NEW YORK.							
1	First		\$27, 495. 35		\$3, 398, 415. 05	\$3, 208. 34	\$1, 400. 00
2	Second		220, 367. 07		41, 312. 92	10, 466. 66	9, 616. 67
3	Third				161. 04	5, 770. 85	1, 200. 00
14	Fourteenth		37, 276. 03		602. 55	1, 275. 00	200. 00
21	Twenty-first		418. 22			2, 291. 66	400. 00
28	Twenty-eighth		10, 763. 07		87, 276. 86	1, 858. 36	3, 316. 67
	Total		296, 319. 74		3, 527, 768. 42	24, 870. 87	16, 133. 34
NORTH CAROLINA.							
4	Fourth		5, 277. 58	\$8. 46	182, 007. 77	700. 00	
5	Fifth		16, 902. 03		583, 181. 07	1, 158. 34	500. 00
	Total		22, 179. 61	8. 46	765, 188. 84	1, 858. 34	500. 00
OHIO.							
1	First		155. 76		6, 940, 899. 24	3, 600. 00	8, 500. 00
10	Tenth		27, 513. 20		45, 781. 56	1, 000. 00	600. 00
11	Eleventh		3, 864. 19		131, 513. 27	300. 00	200. 00
18	Eighteenth		1, 085. 48		36, 187. 84	433. 33	1, 000. 00
	Total		32, 618. 63		7, 154, 381. 91	5, 333. 33	10, 300. 00
PENNSYLVANIA							
1	First		9, 489. 81		336, 382. 71	12, 466. 66	8, 616. 67
9	Ninth		1, 252. 46	45, 167. 22	218, 593. 25	849. 99	200. 00
12	Twelfth		102. 85		41, 754. 28	2, 041. 67	200. 00
23	Twenty-third				2, 721, 571. 32	3, 029. 17	2, 916. 66
	Total		10, 845. 12	45, 167. 22	3, 318, 301. 56	18, 387. 49	11, 933. 33
TENNESSEE.							
2	Second		7, 897. 03		71, 238. 36	291. 67	600. 00
5	Fifth		73, 141. 57	9. 22	475, 392. 88	1, 058. 34	600. 00
	Total		81, 038. 60	9. 22	546, 631. 24	1, 350. 01	1, 200. 00
TEXAS.							
3	Third				39. 05	1, 250. 00	800. 00
4	Fourth		2, 286. 70		17, 859. 95	458. 34	
	Total		2, 286. 70		17, 899. 00	1, 708. 34	800. 00
VIRGINIA.							
2	Second		1, 549. 26		37, 076. 16	300. 00	1, 600. 00
6	Sixth		72, 657. 73		112, 114. 40	366. 67	216. 67
	Total		74, 206. 99		149, 190. 56	666. 67	1, 816. 67
WISCONSIN.							
1	First				1, 277, 780. 52	3, 825. 01	3, 000. 00
2	Second					441. 67	
	Total				1, 277, 780. 52	4, 266. 68	3, 000. 00

OF INTERNAL REVENUE, ETC.—Continued.

DISTILLED SPIRITS.								
Wine made in imitation of champagne, and liquors produced by being rectified, etc., in bottles containing not more than 1 pint, per bottle or package, 10 cents.	Wine made in imitation of champagne, and liquors produced by being rectified, etc., in bottles containing more than 1 pint and not more than 1 quart, per bottle or package, 20 cents.	And at the same rate for any larger quantity of such merchandise, however put up or whatever may be the package.	Dealers, retail liquor (special tax), \$25.	Dealers, wholesale liquor (special tax), \$100.	Manufacturers of stills (special tax), \$50.	Stills, or worms, for distilling, manufactured, each, \$20.	Stamps for distilled spirits intended for export, each, 10 cents.	Total collections on distilled spirits.
			\$170,248.90	\$8,029.18			\$208.00	\$3,609,004.82
			55,091.52	39,145.82			1.50	376,002.16
			147,167.77	15,916.73	\$45.83	\$40.00		170,302.22
			165,733.02	7,050.00				212,136.60
			95,618.91	5,533.35				104,262.14
			124,710.43	8,758.33				236,683.72
			758,570.55	84,433.41	45.83	40.00	209.50	4,708,391.66
			19,652.62	470.84	29.17	100.00		208,246.44
			10,354.95	2,608.44	102.09	250.00		615,056.92
			30,007.57	3,079.28	131.26	350.00		823,303.36
			90,763.90	18,841.66	100.00	140.00	47.50	7,063,048.06
			71,595.17	4,004.17				150,494.10
			57,732.57	3,858.35				197,468.38
			117,361.14	5,791.66				161,859.45
			337,452.78	32,495.84	100.00	140.00	47.50	7,572,869.99
			126,326.53	20,808.38				514,090.76
			30,205.29	1,916.67			.50	298,185.38
			104,633.02	5,350.01				154,081.83
			77,089.62	14,824.98	85.83	20.00	17.60	2,819,555.18
			338,254.46	42,900.04	85.83	20.00	18.10	3,785,913.15
			7,227.73	1,141.67				88,396.46
			27,718.35	4,512.51				582,432.87
			34,946.08	5,654.18				670,829.33
			38,921.97	3,875.01				44,886.03
			33,002.22	2,295.82				55,903.03
			71,924.19	6,170.83				100,789.06
			33,580.35	1,800.00				75,905.77
			22,702.22	1,679.18				209,736.87
			56,282.57	3,479.18				285,642.64
			133,102.58	7,849.99				1,425,558.10
			92,749.08	1,616.67				94,807.42
			225,851.66	9,466.66				1,520,365.52

A.—RECEIPTS FROM EACH SPECIFIC SOURCE

DISTRICTS.		TOBACCO.					
		Cigars and cheroots of all descriptions, domestic or imported, per thousand, \$3.	Cigarettes, domestic or imported, weighing not over 3 pounds per thousand, 50 cents.	Cigarettes, domestic or imported, weighing over 3 pounds per thousand, \$3.	Snuff of all descriptions, domestic or imported, and snuff flour sold or removed for use, per pound, 6 cents.	Tobacco, chewing and smoking, fine cut, cavendish, plug or twist, etc., twisted by hand, etc., fine-cut shorts, and refuse scraps, clippings, cuttings, and sweepings of tobacco, domestic or imported, per pound, 6 cents.	Total collections on tobacco.
CALIFORNIA.							
1	First	\$170,891.00	\$5,665.98	.....	\$2,410.10	\$24,843.19	\$203,810.27
4	Fourth	11,790.96	.....	.....	.....	32.40	11,823.36
	Total	182,681.96	5,665.98	.....	2,410.10	24,875.59	215,633.63
ILLINOIS.							
1	First	502,040.82	3,280.94	\$138.60	24,105.72	606,005.94	1,135,572.02
5	Fifth	39,295.54	.....	.....	736.44	1,331.25	41,363.23
8	Eighth	139,748.05	5.00	.....	.....	121,486.67	261,239.72
13	Thirteenth	34,423.92	6.25	.....	.....	2,232.47	36,662.64
	Total	715,508.33	3,292.19	138.60	24,842.16	731,056.33	1,474,837.61
INDIANA.							
6	Sixth	130,801.24	.....	.....	.90	10,101.76	140,903.90
7	Seventh	52,824.61	.....	.....	14.22	5,529.27	58,368.10
	Total	183,625.85	.....	.....	15.12	15,631.03	199,272.00
IOWA.							
3	Third	38,498.09	20.00	.....	42.30	17,406.63	55,967.02
4	Fourth	129,317.86	114.15	.....	.60	5,087.88	134,520.49
	Total	167,815.95	134.15	.....	42.90	22,494.51	190,487.51
KENTUCKY.							
2	Second	5,825.61	.....	.....	.....	139,193.47	145,019.08
5	Fifth	79,183.20	3.25	.....	5,975.52	2,342,453.55	2,427,615.52
6	Sixth	18,626.73	.....	.....	.....	73,155.48	91,782.21
7	Seventh	8,273.42	.....	.....	.....	8,281.14	16,554.56
8	Eighth	356.25	.....	.....	.....	4,196.16	4,552.41
	Total	112,265.21	3.25	.....	5,975.52	2,567,279.80	2,685,523.78
MICHIGAN.							
1	First	252,182.50	15.50	.....	2,442.33	1,098,679.20	1,353,319.53
4	Fourth	53,136.67	75.50	.....	11.63	1,696.70	54,920.50
	Total	305,319.17	91.00	.....	2,453.96	1,100,375.90	1,408,240.03
MISSOURI.							
1	First	138,082.53	166,913.50	.....	1,266.60	3,516,081.99	3,822,344.62
6	Sixth	51,360.41	.45	.....	.....	26,626.02	77,986.88
	Total	189,442.94	166,913.95	.....	1,266.60	3,542,708.01	3,900,331.50
NEW JERSEY.							
1	First	29,556.49	.....	.....	.....	475.74	30,032.23
5	Fifth	167,327.52	151.30	.....	285,554.84	939,761.67	1,392,795.33
	Total	196,884.01	151.30	.....	285,554.84	940,237.41	1,422,827.56

OF INTERNAL REVENUE, ETC.—Continued.

FERMENTED LIQUORS.						
Fermented liquors, per barrel of not more than 31 gallons, \$1.	Brewers, annual manufacture less than 500 barrels (special tax), \$50.	Brewers, annual manufacture 500 barrels or more (special tax), \$100.	Retail dealers in malt liquors (special tax), \$20.	Wholesale dealers in malt liquors (special tax), \$50.	Total collections on fermented liquors.	
\$579, 439. 12 120, 516. 03	\$1, 322. 21 1, 249. 99	\$5, 950. 00 2, 850. 00	\$3, 287. 71 1, 092. 51	\$4, 750. 12 2, 687. 51	\$594, 749. 16 128, 396. 04	1 4
699, 955. 15	2, 572. 20	8, 800. 00	4, 380. 22	7, 437. 63	723, 145. 20	
2, 652, 459. 26 94, 827. 77 118, 400. 00 135, 841. 95	441. 67 33. 34 62. 50 50. 00	8, 291. 68 675. 01 1, 300. 00 1, 100. 00	12, 075. 48 1, 356. 78 2, 970. 15 2, 721. 75	9, 784. 59 1, 912. 53 5, 395. 91 2, 381. 25	2, 683, 052. 68 98, 805. 43 128, 128. 56 142, 094. 95	1 5 8 13
3, 001, 528. 98	587. 51	11, 366. 69	19, 124. 16	19, 474. 28	3, 052, 081. 62	
322, 986. 14 263, 628. 70	133. 33 83. 33	1, 558. 34 1, 966. 68	5, 225. 38 3, 254. 87	8, 206. 37 2, 812. 50	338, 109. 56 271, 746. 08	6 7
586, 614. 84	216. 66	3, 525. 02	8, 480. 25	11, 018. 87	609, 855. 64	
55, 763. 63 75, 727. 90	..... .....	300. 00 2, 000. 00	2, 971. 65 2, 786. 68	10, 285. 44 6, 658. 33	69, 320. 72 87, 172. 91	3 4
131, 491. 53	.....	2, 300. 00	5, 758. 33	16, 943. 77	156, 493. 63	
8, 408. 12 213, 369. 75 119, 417. 50 8, 722. 75	50. 00	100. 00 1, 900. 00 200. 00	1, 324. 40 1, 415. 00 541. 72 264. 99 232. 50	862. 50 679. 17 308. 34 1, 279. 16 264. 59	10, 745. 02 217, 363. 92 120, 467. 56 1, 544. 15 9, 219. 84	2 5 6 7 8
349, 918. 12	50. 00	2, 200. 00	3, 778. 61	3, 393. 76	359, 340. 49	
556, 647. 46 67, 897. 77	779. 17 50. 00	7, 075. 00 400. 00	2, 705. 84 1, 766. 71	6, 079. 17 2, 370. 44	573, 286. 64 72, 484. 92	1 4
624, 545. 23	829. 17	7, 475. 00	4, 472. 55	8, 449. 61	645, 771. 56	
1, 898, 581. 63 179, 409. 30	150. 00 191. 67	2, 008. 33 1, 100. 00	3, 428. 76 4, 040. 82	5, 635. 44 5, 720. 84	1, 909, 804. 16 190, 462. 63	1 6
2, 077, 990. 93	341. 67	3, 108. 33	7, 469. 58	11, 356. 28	2, 100, 266. 79	
68, 298. 30 1, 782, 653. 75	150. 00 275. 00	400. 00 3, 416. 67	1, 466. 72 3, 620. 86	6, 181. 39 6, 404. 17	76, 496. 41 1, 796, 370. 45	1 5
1, 850, 952. 05	425. 00	3, 816. 67	5, 087. 58	12, 585. 56	1, 872, 866. 86	

A.—RECEIPTS FROM EACH SPECIFIC SOURCE

DISTRICTS.		TOBACCO.					
		Cigars and cheroots of all descriptions, domestic or imported, per thousand, \$3.	Cigarettes, domestic or imported, weighing not over 3 pounds per thousand, per thousand, 50 cents.	Cigarettes, domestic or imported, weighing over 3 pounds per thousand, \$3.	Snuff of all descriptions, domestic or imported, and snuff flour sold or removed for use, per pound, 6 cents.	Tobacco, chewing and smoking, fine cut, cavendish, plug, or twist, etc., twisted by hand, etc., fine-cut shorts, and refuse scraps, clippings, cuttings, and sweepings of tobacco, domestic or imported, per pound, 6 cents.	Total collections on tobacco.
NEW YORK.							
1	First	\$200,124.61	\$1,716.54	.....	\$332.19	\$254,750.70	\$456,924.04
2	Second	385,728.76	666,254.60	\$4,187.88	231.45	362,896.17	1,419,298.86
3	Third	1,438,460.16	123,291.33	277.80	4,117.17	93,988.11	1,660,134.57
14	Fourteenth	290,978.27	.....	.....	92.88	73,774.98	364,846.13
21	Twenty-first	306,399.19	.....	.....	18.30	53,680.92	360,098.41
28	Twenty-eighth	146,632.57	264,125.18	.....	623.94	102,904.14	514,285.83
	Total	2,768,323.56	1,055,387.65	4,465.68	5,415.93	941,995.02	4,775,587.84
NORTH CAROLINA.							
4	Fourth	12,251.34	196,793.00	.....	3,210.00	647,377.92	859,632.26
5	Fifth	3,624.14	1,228.06	.....	601.86	1,057,903.02	1,063,357.08
	Total	15,875.48	198,021.06	.....	3,811.86	1,705,280.94	1,922,989.34
OHIO.							
1	First	625,449.00	2,296.06	.....	607.14	982,308.63	1,610,660.83
10	Tenth	112,536.65	112.00	.....	.....	65,079.33	177,615.98
11	Eleventh	278,948.34	.....	.....	.....	14,727.18	293,787.52
18	Eighteenth	355,485.63	26.82	.....	4.98	20,951.01	376,468.44
	Total	1,372,419.62	2,434.88	.....	612.12	1,083,066.15	2,458,532.77
PENNSYLVANIA.							
1	First	1,030,445.30	990.35	.....	196,106.37	76,582.65	1,304,124.67
9	Ninth	1,534,797.55	95.60	.....	283.20	7,630.47	1,542,806.82
12	Twelfth	85,486.96	279.60	.....	.....	47,382.12	133,148.68
23	Twenty-third	912,589.60	636.20	15.00	20,609.70	52,047.90	985,898.40
	Total	3,563,319.41	2,001.75	15.00	216,999.27	183,643.14	3,965,978.57
TENNESSEE.							
2	Second	5,695.21	.....	.....	.....	43,554.96	49,250.17
5	Fifth	10,878.28	.....	.....	131,311.76	88,235.33	230,425.37
	Total	16,573.49	.....	.....	131,311.76	131,790.29	279,675.54
TEXAS.							
3	Third	22,889.55	62.68	.....	.....	2,762.28	25,714.51
4	Fourth	11,457.49	.....	.....	.....	453.42	11,910.91
	Total	34,347.04	62.68	.....	.....	3,215.70	37,625.42
VIRGINIA.							
2	Second	280,337.57	492,911.47	.....	4,510.80	837,231.66	1,614,991.50
6	Sixth	18,661.62	1,978.50	.....	50,310.00	569,507.13	640,457.25
	Total	298,999.19	494,889.97	.....	54,820.80	1,406,738.79	2,255,448.75
WISCONSIN.							
1	First	147,507.50	193.10	.....	120.93	353,460.00	501,281.53
2	Second	70,858.81	.....	.....	.....	2,151.30	73,010.11
	Total	218,366.31	193.10	.....	120.93	355,611.30	574,291.64

OF INTERNAL REVENUE, ETC.—Continued

FERMENTED LIQUORS.					
Fermented liquors, per barrel of not more than 31 gallons, \$1.	Brewers, annual manufacture less than 500 barrels (special tax), \$50.	Brewers, annual manufacture 500 barrels or more (special tax), \$100.	Retail dealers in malt liquors (special tax), \$20.	Wholesale dealers in malt liquors (special tax), \$50.	Total collections on fermented liquors.
\$2, 266, 694. 92	\$508. 33	\$5, 241. 67	\$2, 175. 01	\$4, 829. 16	\$2, 279, 449. 09
403, 560. 56	-----	433. 33	231. 67	1, 320. 82	405, 546. 38
3, 448, 017. 35	329. 17	3, 583. 33	2, 006. 74	2, 704. 17	3, 456, 640. 76
1, 140, 848. 44	545. 84	4, 383. 34	3, 559. 19	12, 052. 11	1, 161, 388. 92
409, 554. 85	250. 00	3, 791. 67	1, 197. 53	5, 202. 10	419, 996. 15
1, 109, 695. 53	529. 17	4, 966. 67	2, 055. 00	6, 579. 18	1, 123, 825. 55
8, 778, 371. 65	2, 162. 51	22, 400. 01	11, 225. 14	32, 687. 54	8, 846, 846. 85
-----	-----	-----	775. 03	687. 50	1, 462. 53
-----	. 80	-----	130. 00	395. 84	526. 64
-----	. 80	-----	905. 03	1, 083. 34	1, 989. 17
1, 190, 169. 75	-----	3, 550. 00	1, 092. 50	2, 997. 92	1, 197, 810. 17
377, 651. 16	150. 00	3, 000. 00	2, 143. 33	5, 206. 28	388, 150. 77
316, 973. 92	-----	2, 441. 66	1, 627. 55	5, 308. 38	326, 351. 51
549, 499. 41	150. 00	3, 358. 33	2, 199. 20	6, 345. 85	561, 552. 79
2, 434, 294. 24	300. 00	12, 349. 99	7, 062. 58	19, 858. 43	2, 473, 865. 24
2, 146, 706. 70	150. 00	8, 641. 69	2, 309. 18	11, 868. 80	2, 169, 676. 37
131, 221. 22	100. 00	2, 008. 33	2, 751. 67	2, 804. 17	138, 885. 39
497, 290. 47	100. 00	4, 075. 00	1, 917. 50	6, 822. 92	510, 205. 89
834, 390. 70	479. 17	6, 083. 34	3, 893. 38	7, 831. 25	852, 677. 84
3, 609, 609. 09	829. 17	20, 808. 36	10, 871. 73	29, 327. 14	3, 671, 445. 49
34, 909. 50	-----	100. 00	95. 50	200. 00	35, 305. 00
68, 311. 25	-----	200. 00	454. 21	816. 67	69, 782. 13
103, 220. 75	-----	300. 00	549. 71	1, 016. 67	105, 087. 13
191, 190. 38	225. 00	475. 00	28, 139. 94	8, 410. 45	228, 440. 77
54, 460. 30	100. 00	100. 00	7, 025. 73	5, 212. 50	66, 898. 53
245, 650. 68	325. 00	575. 00	35, 165. 67	13, 622. 95	295, 339. 30
45, 010. 50	-----	291. 67	805. 03	1, 237. 51	47, 344. 71
49, 574. 45	-----	325. 00	535. 22	1, 097. 23	51, 531. 90
94, 584. 95	-----	616. 67	1, 340. 25	2, 334. 74	98, 876. 61
2, 174, 893. 19	1, 033. 34	6, 408. 34	4, 815. 89	4, 329. 17	2, 191, 479. 93
287, 474. 29	554. 19	8, 291. 68	4, 203. 40	6, 337. 54	306, 861. 10
2, 462, 367. 48	1, 587. 53	14, 700. 02	9, 019. 29	10, 666. 71	2, 498, 341. 03

A.—RECEIPTS FROM EACH SPECIFIC SOURCE

DISTRICTS.		OLEOMARGARINE.					
		Oleomargarine, domestic, per pound, 2 cents.	Oleomargarine, imported from foreign countries, per pound, 15 cents.	Manufacturers of oleomargarine (special tax), \$600.	Retail dealers in oleomargarine (special tax), \$48.	Wholesale dealers in oleomargarine (special tax), \$480.	Total collections on oleomargarine.
CALIFORNIA.							
1	First						
4	Fourth						
	Total						
ILLINOIS.							
1	First	\$494,959.42		\$2,400.00	\$33,146.00	\$2,680.00	\$533,185.42
5	Fifth				1,096.00	480.00	1,576.00
8	Eighth				1,536.00		1,536.00
13	Thirteenth				949.00	800.00	1,749.00
	Total	494,959.42		2,400.00	36,727.00	3,960.00	538,046.42
INDIANA.							
6	Sixth	26,276.70		600.00	3,382.00	1,600.00	31,858.70
7	Seventh				1,200.00		1,200.00
	Total	26,276.70		600.00	4,582.00	1,600.00	33,058.70
IOWA.							
3	Third						
4	Fourth						
	Total						
KENTUCKY.							
2	Second				162.00		162.00
5	Fifth				1,876.00		1,876.00
6	Sixth				1,568.00	480.00	2,048.00
7	Seventh				314.00		314.00
8	Eighth						
	Total				3,920.00	480.00	4,400.00
MICHIGAN.							
1	First				7,392.00	1,800.00	9,192.00
4	Fourth				1,040.00	400.00	1,440.00
	Total				8,432.00	2,200.00	10,632.00
MISSOURI.							
1	First				2,024.00		2,024.00
6	Sixth	7,638.00		600.00	676.00		8,914.00
	Total	7,638.00		600.00	2,700.00		10,938.00
NEW JERSEY.							
1	First				606.00	2,280.00	2,886.00
5	Fifth	4,410.20		600.00	5,462.00	1,440.00	11,912.20
	Total	4,410.20		600.00	6,068.00	3,720.00	14,798.20

A.—RECEIPTS FROM EACH SPECIFIC SOURCE

DISTRICTS.		OLEOMARGARINE.					
		Oleomargarine, domestic, per pound, 2 cents.	Oleomargarine, imported from for- eign countries, per pound, 15 cents.	Manufacturers of oleomargarine (special tax), \$600.	Retail dealers in oleomargarine (special tax), \$48.	Wholesale dealers in oleomarga- rine (special tax), \$480.	Total collections on oleomargarine.
NEW YORK.							
1	First				\$154.00		\$154.00
2	Second				120.00	\$800.00	920.00
3	Third	\$36.00			204.00		240.00
14	Fourteenth				60.00		60.00
21	Twenty-first						
28	Twenty-eighth						
	Total	36.00			538.00	800.00	1,374.00
NORTH CAROLINA.							
4	Fourth				48.00		48.00
5	Fifth				120.00		120.00
	Total				168.00		168.00
OHIO.							
1	First				5,652.00	1,440.00	7,092.00
10	Tenth				266.00	120.00	386.00
11	Eleventh	69,005.96		\$600.00	2,260.00		71,865.96
18	Eighteenth	35,693.98		600.00	6,014.00	480.00	42,787.98
	Total	104,699.94		1,200.00	14,192.00	2,040.00	122,131.94
PENNSYLVANIA.							
1	First	257.30			1,018.00		1,275.30
9	Ninth				168.00		168.00
12	Twelfth				320.00		320.00
23	Twenty-third				9,284.00	3,600.00	12,884.00
	Total	257.30			10,790.00	3,600.00	14,647.30
TENNESSEE.							
2	Second				96.00		96.00
5	Fifth				920.00	960.00	1,880.00
	Total				1,016.00	960.00	1,976.00
TEXAS.							
3	Third				1,552.00	3,840.00	5,392.00
4	Fourth				574.00	1,320.00	1,894.00
	Total				2,126.00	5,160.00	7,286.00
VIRGINIA.							
2	Second				2,142.00	1,680.00	3,822.00
6	Sixth				378.32		378.32
	Total				2,520.32	1,680.00	4,200.32
WISCONSIN.							
1	First				376.00		376.00
2	Second				236.00	2,640.00	2,876.00
	Total				612.00	2,640.00	3,252.00

OF INTERNAL REVENUE, ETC.—Continued.

FILLED CHEESE.					
Filled cheese, domestic, per pound, 1 cent.	Filled cheese, imported from for- eign countries, per pound, 8 cents.	Manufacturers of filled cheese (special tax), \$400.	Retail dealers in filled cheese (special tax), \$12.	Wholesale dealers in filled cheese (special tax), \$250.	Total collections on filled cheese.
					1
					2
					3
					14
					21
					28
					4
					5
					1
					10
					11
					18
			\$10.00	\$10.00	1
					9
					12
					23
			10.00	10.00	
					2
					5
					3
					4
			7.00	7.00	2
					6
			7.00	7.00	
\$25.05					25.05
					1
					2
25.05					25.05

A.—RECEIPTS FROM EACH SPECIFIC SOURCE

DISTRICTS.		BANKS AND BANKERS.				MISCELLANEOUS.	
		Circulation issued by any bank, etc., or person, per month, one-twelfth of 1 per cent.	Bank circulation, exceeding 90 per cent of capital, in addition, per month, one-sixth of 1 per cent.	Banks, bankers, and other parties liable on amount of notes of any person, State bank, or State banking association, or of any town, city, or municipal corporation, paid out by them, 10 per cent.	Total collections on banks and bankers.	Opium manufactured for smoking purposes, per pound, \$10.	Playing cards, per pack, 2 cents.
CALIFORNIA.							
1	First						\$1, 028. 72
4	Fourth						. 96
	Total						1, 029. 68
ILLINOIS.							
1	First						1, 145. 58
5	Fifth						23. 14
8	Eighth						1. 10
13	Thirteenth						. 70
	Total						1, 170. 52
INDIANA.							
6	Sixth						18, 901. 68
7	Seventh						15. 32
	Total						18, 917. 00
IOWA.							
3	Third						2. 56
4	Fourth						8. 80
	Total						11. 36
KENTUCKY.							
2	Second						
5	Fifth						9. 38
6	Sixth						
7	Seventh						. 44
8	Eighth						
	Total						9. 82
MICHIGAN.							
1	First						12. 24
4	Fourth						35, 208. 38
	Total						35, 220. 62
MISSOURI.							
1	First						12. 52
6	Sixth						48. 78
	Total						61. 30
NEW JERSEY.							
1	First						2. 86
5	Fifth						
	Total						2. 86

OF INTERNAL REVENUE, ETC.—Continued.

MISCELLANEOUS.		PENALTIES, ETC.							
Collections not otherwise herein provided for.	Total of miscellaneous.	Unassessed penalties.	Penalties upon unstamped instruments.	United States share of penalties recovered by suits.	Penalties received on compromises.	Interest.	Costs.	Total of penalties, etc., collected.	
----- \$0.29	\$1,028.72 1.25	\$50.82 .85	----- -----	----- -----	\$1,987.50 1,825.00	\$1.25 .50	\$19.18 15.00	\$2,058.75 1,841.35	1 4
.29	1,029.97	51.67	-----	-----	3,812.50	1.75	34.18	3,900.10	
33.56	1,179.14	16.51	-----	\$35.00	1,610.00	4.49	123.16	1,789.16	1
-----	23.14	236.81	-----	1,145.10	-----	-----	-----	1,381.91	5
-----	1.10	-----	-----	609.93	515.00	-----	-----	1,124.93	8
-----	.70	22.35	-----	130.00	40.00	224.72	555.10	972.17	13
33.56	1,204.08	275.67	-----	1,920.03	2,165.00	229.21	678.26	5,268.17	
-----	18,901.68	20.49	-----	-----	32.50	5.06	658.79	716.84	6
-----	15.32	10.00	-----	30.00	125.00	-----	105.80	270.80	7
-----	18,917.00	30.49	-----	30.00	157.50	5.06	764.59	987.64	
-----	2.56	16.85	-----	407.50	525.00	6.30	110.12	1,065.77	3
-----	8.80	649.75	-----	1,075.00	375.00	1.28	320.87	2,421.90	4
-----	11.36	666.60	-----	1,482.50	900.00	7.58	430.99	3,487.67	
1.10	1.10	247.21	-----	-----	670.07	118.45	34.43	1,070.16	2
100.60	109.98	218.18	-----	1,300.00	-----	90.81	-----	1,608.99	5
-----	-----	1.65	-----	-----	25.00	.33	-----	26.98	6
-----	.44	195.01	-----	-----	10.80	113.54	1.54	320.89	7
-----	-----	431.31	-----	45.08	65.00	272.56	-----	813.95	8
101.70	111.52	1,093.36	-----	1,345.08	770.87	595.69	35.97	3,840.97	
-----	12.24	7.99	-----	530.00	90.00	.95	87.04	715.98	1
-----	35,208.38	-----	-----	450.00	130.25	11.32	18.62	610.19	4
-----	35,220.62	7.99	-----	980.00	220.25	12.27	105.66	1,326.17	
2.44	14.96	14.16	-----	1,867.21	1,230.00	13.63	401.71	3,526.71	1
-----	48.78	159.90	-----	-----	167.08	689.73	596.01	1,612.72	6
2.44	63.74	174.06	-----	1,867.21	1,397.08	703.36	997.72	5,139.43	
4.00	6.86	-----	-----	100.00	920.00	-----	-----	1,020.00	1
-----	-----	30.60	-----	403.15	745.25	3.47	213.52	1,395.99	5
4.00	6.86	30.60	-----	503.15	1,665.25	3.47	213.52	2,415.99	

A.—RECEIPTS FROM EACH SPECIFIC SOURCE

DISTRICTS.		BANKS AND BANKERS.				MISCELLANEOUS.	
		Circulation issued by any bank, etc., or person, per month, one-twelfth of 1 per cent.	Bank circulation, exceeding 90 per cent of capital, in addition, per month, one-sixth of 1 per cent.	Banks, bankers, and other parties liable on account of notes of any person, State bank, or State banking association, or of any town, city, or municipal corporation, paid out by them, 10 per cent.	Total collections on banks and bankers.	Opium manufactured for smoking purposes, per pound, \$10.	Playing cards, per pack, 2 cents.
NEW YORK.							
1	First						\$27. 98
2	Second						74,602. 12
3	Third						748. 28
14	Fourteenth						17. 02
21	Twenty-first						7. 08
28	Twenty-eighth						29. 50
	Total						75,431. 98
NORTH CAROLINA.							
4	Fourth						1. 28
5	Fifth						3. 58
	Total						4. 86
OHIO.							
1	First						118,361. 26
10	Tenth						. 24
11	Eleventh			\$85. 38	\$85. 38		16. 66
18	Eighteenth						12. 72
	Total			85. 38	85. 38		118,390. 88
PENNSYLVANIA.							
1	First						59. 90
9	Ninth						36. 80
12	Twelfth						5. 68
23	Twenty-third						77. 56
	Total						179. 94
TENNESSEE.							
2	Second						
5	Fifth						7. 30
	Total						7. 30
TEXAS.							
3	Third						26. 78
4	Fourth						12. 34
	Total						39. 12
VIRGINIA.							
2	Second						3. 94
6	Sixth						. 20
	Total						4. 14
WISCONSIN.							
1	First						19. 36
2	Second						. 40
	Total						19. 76

OF INTERNAL REVENUE, ETC.—Continued.

MISCELLANEOUS.		PENALTIES, ETC.							
Collections not otherwise herein provided for.	Total of miscellaneous.	Unassessed penalties.	Penalties upon unstamped instruments.	United States share of penalties recovered by suits.	Penalties received on compromises.	Interest.	Costs.	Total of penalties, etc., collected.	
\$6.70	\$34.68	\$24.68	.....	\$181.12	\$4,190.00	\$1.93	\$95.00	\$4,492.73	1
.....	74,602.12	2.50	.....	72.66	860.00	.....	60.44	995.60	2
6.60	754.88	61.84	.....	.....	1,300.00	10.28	253.48	1,625.60	3
.....	17.02	196.21	.....	425.00	3,049.57	37.30	24.94	3,733.02	14
.....	7.08	11.90	.....	1,037.45	160.00	.92	.....	1,210.27	21
.....	29.50	164.64	\$91.08	695.44	110.00	2.73	.....	1,063.89	28
13.30	75,445.28	461.77	91.08	2,411.67	9,669.57	53.16	433.86	13,121.11	
46.36	47.64	16.65	.....	1,290.51	1,325.00	.....	1,159.57	3,791.73	4
.....	3.58	179.70	.....	7,910.97	.....	.....	437.59	8,528.26	5
46.36	51.22	196.35	.....	9,201.48	1,325.00	.....	1,597.16	12,319.99	
2.46	118,363.72	1.87	.....	572.45	700.00	.....	.....	1,274.32	1
.....	.24	12.32	.....	210.00	151.90	.....	.....	374.22	10
.....	16.66	634.74	41.06	.....	70.00	5.88	37.47	789.15	11
.....	12.72	.....	.....	90.00	356.01	.....	25.75	471.76	18
2.46	118,393.34	648.93	41.06	872.45	1,277.91	5.88	63.22	2,909.45	
.14	60.04	22.14	.....	253.62	5,157.50	13.89	.....	5,447.15	1
.29	37.09	1.58	.....	.....	477.00	.48	36.60	515.66	9
.....	5.68	7.50	.....	36.45	475.00	1.50	104.12	624.57	12
2.50	80.06	89.81	5.00	25.00	1,306.00	126.92	.....	1,552.73	23
2.93	182.87	121.03	5.00	315.07	7,415.50	142.79	140.72	8,140.11	
.....	.....	1,133.45	.....	73.23	350.00	11.17	472.45	2,040.30	2
.....	7.30	41.40	.....	.....	2,437.57	68.35	6,458.35	9,005.67	5
.....	7.30	1,174.85	.....	73.23	2,787.57	79.52	6,930.80	11,045.97	
.....	26.78	2.41	.....	.....	.....	2.07	.....	4.48	3
.....	12.34	133.33	.....	.....	601.67	.....	30.00	765.00	4
.....	39.12	135.74	.....	.....	601.67	2.07	30.00	769.48	
.....	3.94	49.45	.....	106.69	201.00	51.62	104.85	513.61	2
.....	.20	440.45	.....	712.74	7,100.50	.....	799.77	9,053.46	6
.....	4.14	489.90	.....	819.43	7,301.50	51.62	904.62	9,567.07	
.....	19.36	10.00	.....	.....	470.00	60.39	.....	540.39	1
.....	.40	853.20	.....	725.00	135.40	4.25	.....	1,717.85	2
.....	19.76	863.20	.....	725.00	605.40	64.64	.....	2,258.24	

A.—RECAPITULATION OF RECEIPTS FROM EACH GENERAL SOURCE OF INTERNAL

DISTRICTS.		DISTILLED SPIRITS.			TOBACCO.		
		Total.	Re-funded.	Net total.	Total.	Re-funded.	Net total.
CALIFORNIA.							
1	First	\$1,944,926.95	\$11.00	\$1,944,915.95	\$203,810.27	\$13.18	\$203,797.09
4	Fourth	160,623.70	.....	160,623.70	11,823.36	.....	11,823.36
	Total	2,105,550.65	11.00	2,105,539.65	215,633.63	13.18	215,620.45
ILLINOIS.							
1	First	1,183,367.84	.....	1,183,367.84	1,135,572.02	.....	1,135,572.02
5	Fifth	15,716,566.58	3.08	15,716,563.50	41,363.23	33.80	41,329.43
8	Eighth	9,645,854.58	77.40	9,645,777.18	261,239.72	.....	261,239.72
13	Thirteenth	480,199.28	.....	480,199.28	36,662.64	.....	36,662.64
	Total	27,025,988.28	80.48	27,025,907.80	1,474,837.61	33.80	1,474,803.81
INDIANA.							
6	Sixth	2,009,480.34	99.22	2,009,381.12	140,903.90	.....	140,903.90
7	Seventh	5,692,771.81	.....	5,692,771.81	58,368.10	.....	58,368.10
	Total	7,702,252.15	99.22	7,702,152.93	199,272.00	.....	199,272.00
IOWA.							
3	Third	49,058.37	.....	49,058.37	55,967.02	.....	55,967.02
4	Fourth	52,703.11	.....	52,703.11	134,520.49	.....	134,520.49
	Total	101,761.48	.....	101,761.48	190,487.51	.....	190,487.51
KENTUCKY.							
2	Second	1,214,273.51	185.62	1,214,087.89	145,019.08	.....	145,019.08
5	Fifth	6,144,537.04	54.45	6,144,482.59	2,427,615.52	.....	2,427,615.52
6	Sixth	2,093,693.66	.....	2,093,693.66	91,782.21	.....	91,782.21
7	Seventh	1,484,729.20	130.46	1,484,598.74	16,554.56	.....	16,554.56
8	Eighth	1,667,607.50	658.18	1,666,949.32	4,552.41	.....	4,552.41
	Total	12,604,840.91	1,028.71	12,603,812.20	2,685,523.78	.....	2,685,523.78
MICHIGAN.							
1	First	111,524.51	.....	111,524.51	1,353,319.53	.....	1,353,319.53
4	Fourth	28,788.29	.....	28,788.29	54,920.50	4.26	54,916.24
	Total	140,312.80	.....	140,312.80	1,408,240.03	4.26	1,408,235.77
MISSOURI.							
1	First	1,088,247.26	.....	1,088,247.26	3,822,344.62	.....	3,822,344.62
6	Sixth	259,656.39	409.27	259,247.12	77,986.88	.....	77,986.88
	Total	1,347,903.65	409.27	1,347,494.38	3,900,331.50	.....	3,900,331.50
NEW JERSEY.							
1	First	81,056.81	.....	81,056.81	30,032.23	.....	30,032.23
5	Fifth	717,116.99	.....	717,116.99	1,392,795.33	.....	1,392,795.33
	Total	798,173.80	.....	798,173.80	1,422,827.56	.....	1,422,827.56

REVENUE, AND THE AMOUNTS REFUNDED IN EACH COLLECTION DISTRICT.

FERMENTED LIQUORS.			OLEOMARGARINE.			FILLED CHEESE.			
Total.	Re-funded.	Net total.	Total.	Re-funded.	Net total.	Total.	Re-funded.	Net total.	
\$594,749.16		\$594,749.16	.....	.....	.....	.....	.....	.....	1
128,396.04		128,396.04	.....	.....	.....	.....	.....	.....	4
723,145.20		723,145.20	.....	.....	.....	.....	.....	.....	
2,683,052.68		2,683,052.68	\$533,185.42	.....	\$533,185.42	\$18,180.89	.....	\$18,180.89	1
98,805.43		98,805.43	1,576.00	.....	1,576.00	.....	.....	.....	5
128,128.56		128,128.56	1,536.00	.....	1,536.00	.....	.....	.....	8
142,094.95		142,094.95	1,749.00	.....	1,749.00	.....	.....	.....	13
3,052,081.62		3,052,081.62	538,046.42	.....	538,046.42	18,180.89	.....	18,180.89	
338,109.56		338,109.56	31,858.70	.....	31,858.70	20.00	.....	20.00	6
271,746.08		271,746.08	1,200.00	.....	1,200.00	.....	.....	.....	7
609,855.64		609,855.64	33,058.70	.....	33,058.70	20.00	.....	20.00	
69,320.72		69,320.72	.....	.....	.....	.....	.....	.....	3
87,172.91		87,172.91	.....	.....	.....	.....	.....	.....	4
156,493.63		156,493.63	.....	.....	.....	.....	.....	.....	
10,745.02		10,745.02	162.00	.....	162.00	.....	.....	.....	2
217,363.92		217,363.92	1,876.00	.....	1,876.00	.....	.....	.....	5
120,467.56		120,467.56	2,048.00	.....	2,048.00	.....	.....	.....	6
1,544.15		1,544.15	314.00	.....	314.00	.....	.....	.....	7
9,219.84		9,219.84	.....	.....	.....	.....	.....	.....	8
359,340.49		359,340.49	4,400.00	.....	4,400.00	.....	.....	.....	
573,286.64		573,286.64	9,192.00	.....	9,192.00	.....	.....	.....	1
72,484.92		72,484.92	1,440.00	.....	1,440.00	.....	.....	.....	4
645,771.56		645,771.56	10,632.00	.....	10,632.00	.....	.....	.....	
1,909,804.16		1,909,804.16	2,024.00	.....	2,024.00	.....	.....	.....	1
190,462.63		190,462.63	8,914.00	.....	8,914.00	39.75	.....	39.75	6
2,100,266.79		2,100,266.79	10,938.00	.....	10,938.00	39.75	.....	39.75	
76,496.41		76,496.41	2,886.00	.....	2,886.00	3.00	.....	3.00	1
1,796,370.45		1,796,370.45	11,912.20	.....	11,912.20	6.00	.....	6.00	5
1,872,866.86		1,872,866.86	14,798.20	.....	14,798.20	9.00	.....	9.00	

A.—RECAPITULATION OF RECEIPTS FROM EACH GENERAL

DISTRICTS.		DISTILLED SPIRITS.			TOBACCO.		
		Total.	Re-funded.	Net total.	Total.	Re-funded.	Net total.
NEW YORK.							
1	First	\$3, 609, 004. 82	.....	\$3, 609, 004. 82	\$456, 924. 04	.....	\$456, 924. 04
2	Second	376, 002. 16	.....	376, 002. 16	1, 419, 298. 86	.....	1, 419, 298. 86
3	Third	170, 302. 22	.....	170, 302. 22	1, 660, 134. 57	.....	1, 660, 134. 57
14	Fourteenth	212, 136. 60	.....	212, 136. 60	364, 846. 13	.....	364, 846. 13
21	Twenty-first	104, 262. 14	.....	104, 262. 14	360, 098. 41	.....	360, 098. 41
28	Twenty-eighth ..	236, 683. 72	.....	236, 683. 72	514, 285. 83	.....	514, 285. 83
	Total	4, 708, 391. 66	.....	4, 708, 391. 66	4, 775, 587. 84	.....	4, 775, 587. 84
NORTH CAROLINA.							
4	Fourth	208, 246. 44	\$431. 24	207, 815. 20	859, 632. 26	.....	859, 632. 26
5	Fifth	615, 056. 92	.....	615, 056. 92	1, 063, 357. 08	.....	1, 063, 357. 08
	Total	823, 303. 36	431. 24	822, 872. 12	1, 922, 989. 34	.....	1, 922, 989. 34
OHIO.							
1	First	7, 063, 048. 06	1. 10	7, 063, 046. 96	1, 610, 660. 83	.....	1, 610, 660. 83
10	Tenth	150, 494. 10	.....	150, 494. 10	177, 615. 98	.....	177, 615. 98
11	Eleventh	197, 468. 38	.....	197, 468. 38	293, 787. 52	.....	293, 787. 52
18	Eighteenth	161, 859. 45	.....	161, 859. 45	376, 468. 44	.....	376, 468. 44
	Total	7, 572, 869. 99	1. 10	7, 572, 868. 89	2, 458, 532. 77	.....	2, 458, 532. 77
PENNSYLVANIA.							
1	First	514, 090. 76	2. 43	514, 088. 33	1, 304, 124. 67	\$88. 69	1, 304, 035. 98
9	Ninth	298, 185. 38	.....	298, 185. 38	1, 542, 806. 82	.....	1, 542, 806. 82
12	Twelfth	154, 081. 83	.....	154, 081. 83	133, 148. 68	.....	133, 148. 68
23	Twenty-third	2, 819, 555. 18	225. 83	2, 819, 329. 35	985, 898. 40	.....	985, 898. 40
	Total	3, 785, 913. 15	228. 26	3, 785, 684. 89	3, 965, 978. 57	88. 69	3, 965, 889. 88
TENNESSEE.							
2	Second	88, 396. 46	.....	88, 396. 46	49, 250. 17	.....	49, 250. 17
5	Fifth	582, 432. 87	100. 65	582, 332. 22	230, 425. 37	.....	230, 425. 37
	Total	670, 829. 33	100. 65	670, 728. 68	279, 675. 54	.....	279, 675. 54
TEXAS.							
3	Third	44, 886. 03	.....	44, 886. 03	25, 714. 51	.....	25, 714. 51
4	Fourth	55, 903. 03	.....	55, 903. 03	11, 910. 91	.....	11, 910. 91
	Total	100, 789. 06	.....	100, 789. 06	37, 625. 42	.....	37, 625. 42
VIRGINIA.							
2	Second	75, 905. 77	.....	75, 905. 77	1, 614, 991. 50	.....	1, 614, 991. 50
6	Sixth	209, 736. 87	371. 69	209, 365. 18	640, 457. 25	.....	640, 457. 25
	Total	285, 642. 64	371. 69	285, 270. 95	2, 255, 448. 75	.....	2, 255, 448. 75
WISCONSIN.							
1	First	1, 425, 558. 10	.....	1, 425, 558. 10	501, 281. 53	.....	501, 281. 53
2	Second	94, 807. 42	.....	94, 807. 42	73, 010. 11	.....	73, 010. 11
	Total	1, 520, 365. 52	.....	1, 520, 365. 52	574, 291. 64	.....	574, 291. 64

SOURCE OF INTERNAL REVENUE, ETC.—Continued.

FERMENTED LIQUORS.			OLEOMARGARINE.			FILLED CHEESE.			
Total.	Re-funded.	Net total.	Total.	Re-funded.	Net total.	Total.	Re-funded.	Net total.	
\$2,279,449.09		\$2,279,449.09	\$154.00	.....	\$154.00	.....	.....	.....	1
405,546.38		405,546.38	920.00	.....	920.00	.....	.....	.....	2
3,456,640.76		3,456,640.76	240.00	.....	240.00	.....	.....	.....	3
1,161,388.92		1,161,388.92	60.00	.....	60.00	.....	.....	.....	14
419,996.15		419,996.15	.....	.....	.....	.....	.....	.....	21
1,123,825.55		1,123,825.55	.....	.....	.....	.....	.....	.....	28
8,846,846.85		8,846,846.85	1,374.00	.....	1,374.00	.....	.....	.....	
1,462.53		1,462.53	48.00	.....	48.00	.....	.....	.....	4
526.64		526.64	120.00	.....	120.00	.....	.....	.....	5
1,989.17		1,989.17	168.00	.....	168.00	.....	.....	.....	
1,197,810.17		1,197,810.17	7,092.00	.....	7,092.00	.....	.....	.....	1
388,150.77		388,150.77	386.00	.....	386.00	.....	.....	.....	10
326,351.51		326,351.51	71,865.96	.....	71,865.96	.....	.....	.....	11
561,552.79		561,552.79	42,787.98	.....	42,787.98	.....	.....	.....	18
2,473,865.24		2,473,865.24	122,131.94	.....	122,131.94	.....	.....	.....	
2,169,676.37		2,169,676.37	1,275.30	.....	1,275.30	.....	.....	.....	1
138,885.39		138,885.39	168.00	.....	168.00	\$10.00	.....	\$10.00	9
510,205.89		510,205.89	320.00	.....	320.00	.....	.....	.....	12
852,677.84		852,677.84	12,884.00	.....	12,884.00	.....	.....	.....	23
3,671,445.49		3,671,445.49	14,647.30	.....	14,647.30	10.00	.....	10.00	
35,305.00		35,305.00	96.00	.....	96.00	.....	.....	.....	2
69,782.13		69,782.13	1,880.00	.....	1,880.00	.....	.....	.....	5
105,087.13		105,087.13	1,976.00	.....	1,976.00	.....	.....	.....	
228,440.77		228,440.77	5,392.00	.....	5,392.00	.....	.....	.....	3
66,898.53		66,898.53	1,894.00	.....	1,894.00	.....	.....	.....	4
295,339.30		295,339.30	7,286.00	.....	7,286.00	.....	.....	.....	
47,344.71		47,344.71	3,822.00	.....	3,822.00	7.00	.....	7.00	2
51,531.90		51,531.90	378.32	.....	378.32	.....	.....	.....	6
98,876.61		98,876.61	4,200.32	.....	4,200.32	7.00	.....	7.00	
2,191,479.93		2,191,479.93	376.00	.....	376.00	25.05	.....	25.05	1
306,861.10		306,861.10	2,876.00	.....	2,876.00	.....	.....	.....	2
2,498,341.03		2,498,341.03	3,252.00	.....	3,252.00	25.05	.....	25.05	

A.—RECAPITULATION OF RECEIPTS FROM EACH GENERAL

DISTRICTS.		BANKS AND BANKERS.			MISCELLANEOUS.		
		Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
CALIFORNIA.							
1	First				\$1, 028. 72		\$1, 028. 72
4	Fourth				1. 25		1. 25
	Total				1, 029. 97		1, 029. 97
ILLINOIS.							
1	First				1, 179. 14		1, 179. 14
5	Fifth				23. 14		23. 14
8	Eighth				1. 10		1. 10
13	Thirteenth				. 70		. 70
	Total				1, 204. 08		1, 204. 08
INDIANA.							
6	Sixth				18, 901. 68		18, 901. 68
7	Seventh				15. 32		15. 32
	Total				18, 917. 00		18, 917. 00
IOWA.							
3	Third				2. 56		2. 56
4	Fourth				8. 80		8. 80
	Total				11. 36		11. 36
KENTUCKY.							
2	Second				1. 10		1. 10
5	Fifth				109. 98		109. 98
6	Sixth						
7	Seventh				. 44		. 44
8	Eighth						
	Total				111. 52		111. 52
MICHIGAN.							
1	First				12. 24		12. 24
4	Fourth				35, 208. 38		35, 208. 38
	Total				35, 220. 62		35, 220. 62
MISSOURI.							
1	First				14. 96		14. 96
6	Sixth				48. 78		48. 78
	Total				63. 74		63. 74
NEW JERSEY.							
1	First				6. 86		6. 86
5	Fifth						
	Total				6. 86		6. 86

SOURCE OF INTERNAL REVENUE, ETC.—Continued.

PENALTIES, ETC.			AGGREGATE RECEIPTS.			
Total.	Refunded.	Net total.	Total.	Refunded.	Net total.	
\$2,058.75	\$12.50	\$2,046.25	\$2,746,573.85	\$36.38	\$2,746,537.47	1
1,841.35	.....	1,841.35	302,685.70	.....	302,685.70	4
3,900.10	12.50	3,887.60	3,049,259.55	36.38	3,049,223.17	
1,789.16	16.67	1,772.49	5,556,327.15	16.67	5,556,310.48	1
1,381.91	20.32	1,361.59	15,859,716.29	57.20	15,859,659.09	5
1,124.93	12.50	1,112.43	10,037,884.89	89.90	10,037,794.99	8
972.17	.....	972.17	661,678.74	.....	661,678.74	13
5,268.17	49.49	5,218.68	32,115,607.07	163.77	32,115,443.30	
716.84	.....	716.84	2,539,991.02	99.22	2,539,891.80	6
270.80	.....	270.80	6,024,372.11	.....	6,024,372.11	7
987.64	.....	987.64	8,564,363.13	99.22	8,564,263.91	
1,065.77	.....	1,065.77	175,414.44	.....	175,414.44	3
2,421.90	21.87	2,400.03	276,827.21	21.87	276,805.34	4
3,487.67	21.87	3,465.80	452,241.65	21.87	452,219.78	
1,070.16	13.39	1,056.77	1,371,270.87	199.01	1,371,071.86	2
1,608.99	.....	1,608.99	8,793,111.45	54.45	8,793,057.00	5
26.98	.....	26.98	2,308,018.41	.....	2,308,018.41	6
320.89	.....	320.89	1,503,463.24	130.46	1,503,332.78	7
813.95	.....	813.95	1,682,193.70	658.18	1,681,535.52	8
3,840.97	13.39	3,827.58	15,658,057.67	1,042.10	15,657,015.57	
715.98	.....	715.98	2,048,050.90	.....	2,048,050.90	1
610.19	.....	610.19	193,452.28	4.26	193,448.02	4
1,326.17	.....	1,326.17	2,241,503.18	4.26	2,241,498.92	
3,526.71	1,290.80	2,235.91	6,825,961.71	1,290.80	6,824,670.91	1
1,612.72	.....	1,612.72	538,721.15	409.27	538,311.88	6
5,139.43	1,290.80	3,848.63	7,364,682.86	1,700.07	7,362,982.79	
1,020.00	.....	1,020.00	191,501.31	.....	191,501.31	1
1,395.99	.....	1,395.99	3,919,596.96	.....	3,919,596.96	5
2,415.99	.....	2,415.99	4,111,098.27	.....	4,111,098.27	

A.—RECAPITULATION OF RECEIPTS FROM EACH GENERAL

DISTRICTS.		BANKS AND BANKERS.			MISCELLANEOUS.		
		Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
NEW YORK.							
1	First				\$34. 68		\$34. 68
2	Second				74, 602. 12		74, 602. 12
3	Third				754. 88		754. 88
14	Fourteenth				17. 02		17. 02
21	Twenty-first				7. 08		7. 08
28	Twenty-eighth				29. 50		29. 50
	Total				75, 445. 28		75, 445. 28
NORTH CAROLINA.							
4	Fourth				47. 64		47. 64
5	Fifth				3. 58		3. 58
	Total				51. 22		51. 22
OHIO.							
1	First				118, 363. 72		118, 363. 72
10	Tenth				. 24		. 24
11	Eleventh	\$85. 38		\$85. 38	16. 66		16. 66
18	Eighteenth				12. 72		12. 72
	Total	85. 38		85. 38	118, 393. 34		118, 393. 34
PENNSYLVANIA.							
1	First				60. 04		60. 04
9	Ninth				37. 09		37. 09
12	Twelfth				5. 68		5. 68
23	Twenty-third				80. 06		80. 06
	Total				182. 87		182. 87
TENNESSEE.							
2	Second						
5	Fifth				7. 30		7. 30
	Total				7. 30		7. 30
TEXAS.							
3	Third				26. 78	\$12. 68	14. 10
4	Fourth				12. 34		12. 34
	Total				39. 12	12. 68	26. 44
VIRGINIA.							
2	Second				3. 94		3. 94
6	Sixth				. 20		. 20
	Total				4. 14		4. 14
WISCONSIN.							
1	First				19. 36		19. 36
2	Second				. 40		. 40
	Total				19. 76		19. 76

SOURCE OF INTERNAL REVENUE, ETC.—Continued.

PENALTIES, ETC.			AGGREGATE RECEIPTS.			
Total.	Refunded.	Net total.	Total.	Refunded.	Net total.	
\$4,492.73	.....	\$4,492.73	\$6,350,059.36	.....	\$6,350,059.36	1
995.60	.....	995.60	2,277,365.12	.....	2,277,365.12	2
1,625.60	\$695.54	930.06	5,289,698.03	\$695.54	5,289,002.49	3
3,733.02	11.67	3,721.35	1,742,181.69	11.67	1,742,170.02	14
1,210.27	21.88	1,188.39	885,574.05	21.88	885,552.17	21
1,063.89	.....	1,063.89	1,875,888.49	.....	1,875,888.49	28
13,121.11	729.09	12,392.02	18,420,766.74	729.09	18,420,037.65	
3,791.73	12.50	3,779.23	1,073,228.60	443.74	1,072,784.86	4
8,528.26	35.84	8,492.42	1,687,592.48	35.84	1,687,556.64	5
12,319.99	48.34	12,271.65	2,760,821.08	479.58	2,760,341.50	
1,274.32	.....	1,274.32	9,998,249.10	1.10	9,998,248.00	1
374.22	50.31	323.91	717,021.31	50.31	716,971.00	10
789.15	.....	789.15	890,364.56	.....	890,364.56	11
471.76	.....	471.76	1,143,153.14	.....	1,143,153.14	18
2,909.45	50.31	2,859.14	12,748,788.11	51.41	12,748,736.70	
5,447.15	153.47	5,293.68	3,994,674.29	244.59	3,994,429.70	1
515.66	.....	515.66	1,980,608.34	.....	1,980,608.34	9
624.57	32.00	592.57	798,386.65	32.00	798,354.65	12
1,552.73	62.50	1,490.23	4,672,648.21	288.33	4,672,359.88	23
8,140.11	247.97	7,892.14	11,446,317.49	564.92	11,445,752.57	
2,040.30	.....	2,040.30	175,087.93	.....	175,087.93	2
9,005.67	.....	9,005.67	893,533.34	100.65	893,432.69	5
11,045.97	.....	11,045.97	1,068,621.27	100.65	1,068,520.62	
4.48	.....	4.48	304,464.57	12.68	304,451.89	3
765.00	70.84	694.16	137,383.81	70.84	137,312.97	4
769.48	70.84	698.64	441,848.38	83.52	441,764.86	
513.61	71.87	441.74	1,742,588.53	71.87	1,742,516.66	2
9,053.46	.....	9,053.46	911,158.00	371.69	910,786.31	6
9,567.07	71.87	9,495.20	2,653,746.53	443.56	2,653,302.97	
540.39	22.82	517.57	4,119,280.36	22.82	4,119,257.54	1
1,717.85	.....	1,717.85	479,272.88	.....	479,272.88	2
2,258.24	22.82	2,235.42	4,598,553.24	22.82	4,598,530.42	

A.—RECEIPTS FROM EACH SPECIFIC SOURCE

STATES AND TERRITORIES.		DISTILLED SPIRITS.			
		Spirits distilled from apples, peaches, grapes, pears, pineapples, oranges, apricots, berries, and prunes, per gallon, 90 cents.	Spirits distilled from apples, peaches, grapes, pears, pineapples, oranges, apricots, berries, and prunes, per gallon, \$1.10.	Spirits distilled from materials other than apples, peaches, grapes, pears, pineapples, oranges, apricots, berries, and prunes, per gallon, 90 cents.	Spirits distilled from materials other than apples, peaches, grapes, pears, pineapples, oranges, apricots, berries, and prunes, per gallon, \$1.10.
1	Alabama.....		\$3,918.84		\$67,404.46
2	Arkansas.....		10,387.64		49,665.06
3	California.....		327,016.08		1,409,272.40
4	Colorado.....		1,277.10		80,830.21
5	Connecticut.....		15,701.09		135,835.37
6	Florida.....		65.89		83.49
7	Georgia.....		5,788.41		273,806.82
8	Illinois.....		92,222.22		26,509,796.22
9	Indiana.....		13,456.75		7,544,587.11
10	Iowa.....		342.65		
11	Kansas.....		842.05		951.74
12	Kentucky.....		117,628.42	\$0.90	12,379,423.64
13	Louisiana.....		401.26		632,907.15
14	Maryland.....		52,001.40		3,482,719.37
15	Massachusetts.....				1,985,371.41
16	Michigan.....				
17	Minnesota.....				1,490,111.44
18	Missouri.....		13,848.18		1,136,022.89
19	Montana.....				
20	Nebraska.....				997,766.88
21	New Hampshire.....				12,738.33
22	New Jersey.....		76,679.96		505,238.47
23	New Mexico.....		946.44		1,035.56
24	New York.....		296,319.74		3,527,768.42
25	North Carolina.....		22,179.61	8.46	765,188.84
26	Ohio.....		32,618.63		7,154,381.91
27	Oregon.....		2,187.07		2,852.91
28	Pennsylvania.....		10,845.12	45,167.22	3,318,301.56
29	South Carolina.....		634.98		67,216.17
30	Tennessee.....		81,038.60	9.22	546,631.24
31	Texas.....		2,286.70		17,899.00
32	Virginia.....		74,206.99		149,190.56
33	West Virginia.....		5,901.92		138,548.22
34	Wisconsin.....				1,277,780.52
Total.....			1,260,743.74	45,185.80	75,661,327.37
Collections for fiscal year ended June 30, 1896.		\$54.01	1,584,824.98	3,973.57	73,739,045.03

OF INTERNAL REVENUE, ETC.—Continued.

DISTILLED SPIRITS.						
Rectifiers of any quantity less than 500 barrels (special tax), \$100.	Rectifiers of 500 barrels or more (special tax), \$200.	Wine made in imitation of champagne, and liquors produced by being rectified, etc., in bottles containing not more than 1 pint, per bottle or package, 10 cents.	Wine made in imitation of champagne, and liquors produced by being rectified, etc., in bottles containing more than 1 pint and not more than 1 quart, per bottle or package, 20 cents.	And at the same rate for any larger quantity of such merchandise, however put up, or whatever may be the package.	Dealers, retail liquor (special tax), \$25.	Dealers, wholesale liquor (special tax), \$100.
\$366.69	\$200.00				\$20,230.39	\$3,475.02
87.50					12,776.24	2,874.60
10,083.36	5,800.00				313,621.64	39,323.14
1,491.66					61,529.82	5,204.17
2,716.66	1,400.00				116,015.96	10,125.05
262.50					7,191.70	1,108.34
1,191.67	200.00				29,275.07	3,491.67
8,416.68	6,133.33				383,917.80	24,937.53
1,433.34	400.00				136,621.04	5,712.51
1,416.67					94,210.49	5,791.67
370.84					54,780.28	1,408.33
9,229.20	4,800.00				73,735.73	18,783.42
1,500.00	2,400.00				111,600.16	10,587.50
4,620.84	5,000.00				130,508.36	10,891.68
7,325.00	3,200.00				99,651.39	17,833.35
300.00	800.00				134,446.13	4,766.67
3,158.35	200.00				95,158.86	5,662.50
6,470.85	5,200.00				170,455.88	15,825.02
475.00					61,135.37	5,083.33
1,300.00					73,707.95	3,433.35
					63,861.74	1,700.00
4,291.68	200.00				202,442.09	8,922.94
233.33					24,020.48	2,573.66
24,870.87	16,133.34				758,570.55	84,433.41
1,858.34	500.00				30,007.57	3,079.28
5,333.33	10,300.00				337,452.78	32,495.84
1,325.00	200.00				58,390.28	5,083.34
18,387.49	11,933.33				338,254.46	42,900.04
					8,701.00	687.50
1,350.01	1,200.00				34,946.08	5,654.18
1,708.34	800.00				71,924.19	6,170.83
666.67	1,816.67				56,282.57	3,479.18
650.00	200.00				31,786.45	1,033.34
4,266.68	3,000.00				225,851.66	9,466.66
127,158.55	82,016.67				4,423,062.16	403,999.05
134,050.24	93,375.02				4,669,818.91	439,704.80

A.—RECEIPTS FROM EACH SPECIFIC SOURCE

STATES AND TERRITORIES.		DISTILLED SPIRITS.			
		Manufacturers of stills (special tax), \$50.	Stills, or worms, for distilling, manufactured, each, \$20.	Stamps for distilled spirits intended for export, each, 10 cents.	Total collections on distilled spirits.
1	Alabama.....				\$95,595.40
2	Arkansas.....				75,791.04
3	California.....	\$95.83	\$220.00	\$118.20	2,105,550.65
4	Colorado.....				150,332.96
5	Connecticut.....				281,794.13
6	Florida.....				8,711.92
7	Georgia.....	45.84	40.00		313,839.48
8	Illinois.....	75.00	80.00	409.50	27,025,988.28
9	Indiana.....			41.40	7,702,252.15
10	Iowa.....				101,761.48
11	Kansas.....				58,353.24
12	Kentucky.....	75.00	220.00	944.60	12,604,840.91
13	Louisiana.....			177.70	759,573.77
14	Maryland.....	12.50	40.00	4.70	3,685,798.85
15	Massachusetts.....			659.30	2,114,040.45
16	Michigan.....				140,312.80
17	Minnesota.....				1,594,291.15
18	Missouri.....	20.83	60.00		1,347,903.65
19	Montana.....				66,693.70
20	Nebraska.....	62.50	60.00		1,076,330.68
21	New Hampshire.....				78,300.07
22	New Jersey.....	91.66	280.00	27.00	798,173.80
23	New Mexico.....				28,809.47
24	New York.....	45.83	40.00	209.50	4,708,391.66
25	North Carolina.....	131.26	350.00		823,303.36
26	Ohio.....	100.00	140.00	47.50	7,572,869.99
27	Oregon.....				70,038.60
28	Pennsylvania.....	85.83	20.00	18.10	3,785,913.15
29	South Carolina.....				77,239.65
30	Tennessee.....				670,829.33
31	Texas.....				100,789.06
32	Virginia.....				285,642.64
33	West Virginia.....				178,119.93
34	Wisconsin.....				1,520,365.52
Total.....		842.08	1,550.00	2,657.50	82,008,542.92
Collections for fiscal year ending June 30, 1896.		1,041.68	2,470.00	1,712.50	80,670,070.77

OF INTERNAL REVENUE, ETC.—Continued.

TOBACCO.					
Cigars and cheroots of all descriptions, domestic or imported, per thousand, \$3.	Cigarettes, domestic or imported, weighing not over 3 pounds per thousand, per thousand, 50 cents.	Cigarettes, domestic or imported, weighing over 3 pounds per thousand, per thousand, \$3.	Snuff of all descriptions, domestic or imported, and snuff flour, sold or removed for use, per pound, 6 cents.	Tobacco, chewing and smoking, fine-cut, cavendish, plug, or twist, etc., twisted by hand, etc., fine-cut shorts, and refuse scraps, clippings, cuttings, and sweepings of tobacco, domestic or imported, per pound, 6 cents.	Total collections on tobacco.
\$16,470.60			\$3,651.74	\$1,216.20	\$21,338.54
5,291.41				5,960.16	11,251.57
182,681.96	\$5,665.98		2,410.10	24,875.59	215,633.63
35,969.82				2,036.07	38,005.89
120,752.07	152.47			1,639.56	122,544.10
441,527.70	1,859.64	\$9.15		1,780.39	445,176.88
13,338.08	3,222.79			4,399.52	20,960.39
715,508.33	3,292.19	138.60	24,842.16	731,056.33	1,474,837.61
183,625.85			15.12	15,631.03	199,272.00
167,815.95	134.15		42.90	22,494.51	190,487.51
57,058.12				2,282.51	59,340.63
112,265.21	3.25		5,975.52	2,567,279.80	2,685,523.78
148,498.37	73,165.98		1,909.11	72,595.77	296,169.23
223,281.93	65,187.75		49,862.01	565,670.70	904,002.39
326,353.95	2,657.20	119.70	4,048.14	1,514.57	334,693.56
305,319.17	91.00		2,453.96	1,100,375.90	1,408,240.03
127,652.60	163.33		985.70	8,518.15	137,319.78
189,442.94	166,913.95		1,266.60	3,542,708.01	3,900,331.50
16,691.60				541.64	17,233.24
53,780.25				1,906.59	55,686.84
45,117.59	3.50			154.62	45,275.71
196,884.01	151.30		285,554.84	940,237.41	1,422,827.56
1,598.09	165.00			260.40	2,023.49
2,768,323.56	1,055,387.65	4,465.68	5,415.93	941,995.02	4,775,587.84
15,875.48	198,021.06		3,811.86	1,705,280.94	1,922,989.34
1,372,419.62	2,434.88		612.12	1,083,066.15	2,458,532.77
19,928.08	1.05		7.80	1,486.20	21,423.13
3,563,319.41	2,001.75	15.00	216,999.27	183,643.14	3,965,978.57
2,430.90	13.26			3,861.96	6,306.12
16,573.49			131,311.76	131,790.29	279,675.54
34,347.04	62.68			3,215.70	37,625.42
298,999.19	494,889.97		54,820.80	1,406,738.79	2,255,448.75
191,998.61				212,263.83	404,262.44
218,366.31	193.10		120.93	355,611.30	574,291.64
12,189,507.29	2,075,834.88	4,748.13	796,118.37	15,644,088.75	30,710,297.42
12,713,267.83	2,021,195.82	4,221.29	752,915.92	15,220,028.25	30,711,629.11

A.—RECEIPTS FROM EACH SPECIFIC SOURCE

STATES AND TERRITORIES.		FERMENTED LIQUORS.			
		Fermented liquors, per barrel of not more than 31 gallons, \$1.	Brewers' annual manufacture less than 500 barrels (special tax), \$50.	Brewers' annual manufacture 500 barrels or more (special tax), \$100.	Retail dealers in malt liquors (special tax), \$20.
1	Alabama	\$33,638.23	.....	\$500.00	\$2,361.71
2	Arkansas .....	.....	.....	.....	642.51
3	California	699,955.15	\$2,572.20	8,800.00	4,380.22
4	Colorado	193,193.66	350.00	1,300.00	2,222.50
5	Connecticut	528,458.02	237.50	2,100.00	2,460.97
6	Florida	2,294.00	.....	50.00	181.67
7	Georgia	101,102.51	.....	600.00	2,385.85
8	Illinois	3,001,528.98	587.51	11,366.69	19,124.16
9	Indiana	586,614.84	216.66	3,525.02	8,480.25
10	Iowa	131,491.53	.....	2,300.00	5,758.33
11	Kansas	5,785.88	.....	300.00	8,208.29
12	Kentucky	349,918.12	50.00	2,200.00	3,778.61
13	Louisiana	230,556.25	.....	700.00	3,031.69
14	Maryland	847,420.25	400.00	2,800.00	3,195.83
15	Massachusetts	1,545,263.85	29.17	3,675.00	2,970.09
16	Michigan	624,545.23	829.17	7,475.00	4,472.55
17	Minnesota	455,853.17	945.83	8,583.34	8,700.04
18	Missouri	2,077,990.93	341.67	3,108.33	7,469.58
19	Montana	122,663.84	1,287.50	2,408.33	1,498.34
20	Nebraska	160,485.87	550.00	1,900.00	7,462.49
21	New Hampshire	264,137.45	.....	400.00	7,959.26
22	New Jersey	1,850,952.05	425.00	3,816.67	5,087.58
23	New Mexico	3,599.38	150.00	1,500.00	248.34
24	New York	8,778,371.65	2,162.51	22,400.01	11,225.14
25	North Carolina .....	.....	.80	.....	905.03
26	Ohio	2,434,294.24	300.00	12,349.99	7,062.58
27	Oregon	174,153.87	1,316.68	3,200.00	1,297.49
28	Pennsylvania	3,609,609.09	829.17	20,808.36	10,871.73
29	South Carolina	7,770.25	.....	275.00	227.49
30	Tennessee	103,220.75	.....	300.00	549.71
31	Texas	245,650.68	325.00	575.00	35,165.67
32	Virginia	94,584.95	.....	616.67	1,340.25
33	West Virginia	113,890.25	.....	800.00	1,325.88
34	Wisconsin	2,462,367.48	1,587.53	14,700.02	9,019.29
Total		31,841,362.40	15,493.90	145,433.43	191,071.12
Collections for fiscal year ended June 30, 1896.		33,139,141.10	16,991.73	146,779.23	202,777.36

OF INTERNAL REVENUE, ETC.—Continued.

FERMENTED LIQUORS.		OLEOMARGARINE.						
Wholesale dealers in malt liquors (special tax), \$50.	Total collections on fermented liquors.	Oleomargarine, domestic, per pound, 2 cents.	Oleomargarine, imported from foreign countries, per pound, 15 cents.	Manufacturers of oleomargarine (special tax), \$600.	Retail dealers in oleomargarine (special tax), \$48.	Wholesale dealers in oleomarga- rine (special tax), \$480.	Total collections on oleomarga- rine.	
\$1, 150.01	\$37, 649.95	.....	.....	.....	\$432.00	\$1, 360.00	\$1, 792.00	1
1, 006.26	1, 648.77	.....	.....	.....	888.00	480.00	1, 368.00	2
7, 437.63	723, 145.20	.....	.....	.....	.....	.....	.....	3
4, 212.49	201, 278.65	.....	.....	.....	1, 624.00	680.00	2, 304.00	4
8, 925.12	542, 181.61	\$101, 737.68	.....	\$600.00	14, 375.10	2, 720.00	119, 432.78	5
672.92	3, 198.59	.....	.....	.....	2, 772.00	2, 240.00	5, 012.00	6
1, 170.84	105, 259.20	.....	.....	.....	616.00	2, 320.00	2, 936.00	7
19, 474.28	3, 052, 081.62	494, 959.42	.....	2, 400.00	36, 727.00	3, 960.00	538, 046.42	8
11, 018.87	609, 855.64	26, 276.70	.....	600.00	4, 582.00	1, 600.00	33, 058.70	9
16, 943.77	156, 493.63	.....	.....	.....	.....	.....	.....	10
3, 604.16	17, 898.33	110, 665.14	.....	1, 200.00	2, 348.00	.....	114, 213.14	11
3, 393.76	359, 340.49	.....	.....	.....	3, 920.00	480.00	4, 400.00	12
3, 868.74	238, 156.68	.....	.....	.....	3, 380.00	1, 840.00	5, 220.00	13
4, 660.43	858, 476.51	.....	.....	.....	3, 852.00	1, 760.00	5, 612.00	14
12, 070.82	1, 564, 008.93	.....	.....	.....	1, 108.00	.....	1, 108.00	15
8, 449.61	645, 771.56	.....	.....	.....	8, 432.00	2, 200.00	10, 632.00	16
12, 314.59	486, 396.97	.....	.....	.....	.....	480.00	480.00	17
11, 356.28	2, 100, 266.79	7, 638.00	.....	600.00	2, 700.00	.....	10, 938.00	18
2, 893.75	130, 751.76	.....	.....	.....	48.00	.....	48.00	19
8, 339.60	178, 737.96	10.80	.....	.....	942.60	.....	952.80	20
5, 156.26	277, 652.97	.....	.....	.....	284.00	.....	284.00	21
12, 585.56	1, 872, 866.86	4, 410.20	.....	600.00	6, 068.00	3, 720.00	14, 798.20	22
716.68	6, 214.40	.....	.....	.....	276.00	480.00	756.00	23
32, 687.54	8, 846, 846.85	36.00	.....	.....	538.00	800.00	1, 374.00	24
1, 083.34	1, 989.17	.....	.....	.....	168.00	.....	168.00	25
19, 858.43	2, 473, 865.24	104, 699.94	.....	1, 200.00	14, 192.00	2, 040.00	122, 131.94	26
3, 514.57	183, 482.61	.....	.....	.....	318.00	.....	318.00	27
29, 327.14	3, 671, 445.49	257.30	.....	.....	10, 790.00	3, 600.00	14, 647.30	28
170.83	8, 443.57	.....	.....	.....	316.00	480.00	796.00	29
1, 016.67	105, 087.13	.....	.....	.....	1, 016.00	960.00	1, 976.00	30
13, 622.95	295, 339.30	.....	.....	.....	2, 126.00	5, 160.00	7, 286.00	31
2, 334.74	98, 876.61	.....	.....	.....	2, 520.32	1, 680.00	4, 200.32	32
3, 095.87	119, 112.00	.....	.....	.....	2, 368.00	2, 220.00	4, 588.00	33
10, 666.71	2, 498, 341.03	.....	.....	.....	612.00	2, 640.00	3, 252.00	34
278, 801.22	32, 472, 162.07	850, 691.18	.....	7, 200.00	130, 338.42	45, 900.00	1, 034, 129.60	
278, 545.84	33, 784, 235.26	952, 475.46	.....	15, 725.00	178, 968.00	72, 264.00	1, 219, 432.46	

A.—RECEIPTS FROM EACH SPECIFIC SOURCE

STATES AND TERRITORIES.		FILLED CHEESE.		
		Filled cheese, domestic, per pound, 1 cent.	Filled cheese, imported from for- eign countries, per pound, 8 cents.	Manufacturers of filled cheese (special tax), \$400.
1	Alabama .....	.....	.....	.....
2	Arkansas .....	.....	.....	.....
3	California .....	.....	.....	.....
4	Colorado .....	.....	.....	.....
5	Connecticut .....	.....	.....	.....
6	Florida .....	.....	.....	.....
7	Georgia .....	.....	.....	.....
8	Illinois	\$16, 575. 21	.....	\$1, 566. 68
9	Indiana .....	.....	.....	.....
10	Iowa .....	.....	.....	.....
11	Kansas .....	.....	.....	.....
12	Kentucky .....	.....	.....	.....
13	Louisiana	17. 08	.....	.....
14	Maryland	24. 28	.....	.....
15	Massachusetts .....	.....	.....	.....
16	Michigan .....	.....	.....	.....
17	Minnesota .....	.....	.....	.....
18	Missouri	19. 75	.....	.....
19	Montana .....	.....	.....	.....
20	Nebraska .....	.....	.....	.....
21	New Hampshire .....	.....	.....	.....
22	New Jersey .....	.....	.....	.....
23	New Mexico .....	.....	.....	.....
24	New York .....	.....	.....	.....
25	North Carolina .....	.....	.....	.....
26	Ohio .....	.....	.....	.....
27	Oregon .....	.....	.....	.....
28	Pennsylvania .....	.....	.....	.....
29	South Carolina .....	.....	.....	.....
30	Tennessee .....	.....	.....	.....
31	Texas .....	.....	.....	.....
32	Virginia .....	.....	.....	.....
33	West Virginia .....	.....	.....	.....
34	Wisconsin	25. 05	.....	.....
Total.....		16, 661. 37	.....	1, 566. 68
Collections for fiscal year ended June 30, 1896..		.....	.....	.....

OF INTERNAL REVENUE, ETC.—Continued.

FILLED CHEESE.			BANKS AND BANKERS.			
Retail dealers in filled cheese (special tax), \$12.	Wholesale dealers in filled cheese (special tax), \$250.	Total collections on filled cheese.	Circulation issued by any bank, etc., or person, per month, one- twelfth of 1 per cent.	Bank circulation exceeding 90 per cent of capital, in addition, per month, one-sixth of 1 per cent.	Banks, bankers, and other parties liable on amount of notes of any person, State bank or State banking association, or of any town, city, or municipal corpo- ration, paid out by them, 10 per cent.	Total collections on banks and bankers, etc.
						1
						2
						3
						4
						5
						6
						7
\$39. 00		\$18, 180. 89				8
20. 00		20. 00				9
						10
						11
240. 00		257. 08				12
195. 00	\$208. 33	427. 61				13
						14
						15
10. 00		10. 00				16
20. 00		39. 75				17
						18
						19
						20
9. 00		9. 00				21
						22
						23
						24
					\$85. 38	25
					\$85. 38	26
10. 00		10. 00				27
						28
						29
						30
7. 00		7. 00				31
6. 00		6. 00				32
		25. 05				33
						34
556. 00	208. 33	18, 992. 38			85. 38	85. 38
					134. 85	134. 85

A.—RECEIPTS FROM EACH SPECIFIC SOURCE

STATES AND TERRITORIES.		MISCELLANEOUS.			
		Opium, manufactured for smoking purposes, per pound, \$10.	Playing cards, per pack, 2 cents.	Collections not otherwise herein provided for.	Total of miscellaneous.
1	Alabama.....		\$3.98		\$3.98
2	Arkansas.....		18.44		18.44
3	California.....		1,029.68	\$0.29	1,029.97
4	Colorado.....		74.34		74.34
5	Connecticut.....		7.92		7.92
6	Florida.....		4.98		4.98
7	Georgia.....		8.96		8.96
8	Illinois.....		1,170.52	33.56	1,204.08
9	Indiana.....		18,917.00		18,917.00
10	Iowa.....		11.36		11.36
11	Kansas.....		18.00		18.00
12	Kentucky.....		9.82	101.70	111.52
13	Louisiana.....		17.52		17.52
14	Maryland.....		51.68	3.90	55.58
15	Massachusetts.....		315.94		315.94
16	Michigan.....		35,220.62		35,220.62
17	Minnesota.....		7.22		7.22
18	Missouri.....		61.30	2.44	63.74
19	Montana.....		186.10	8,903.57	9,089.67
20	Nebraska.....		33.26		33.26
21	New Hampshire.....		16.84		16.84
22	New Jersey.....		2.86	4.00	6.86
23	New Mexico.....		2.30		2.30
24	New York.....		75,431.98	13.30	75,445.28
25	North Carolina.....		4.86	46.36	51.22
26	Ohio.....		118,390.88	2.46	118,393.34
27	Oregon.....		10.04	.20	10.24
28	Pennsylvania.....		179.94	2.93	182.87
29	South Carolina.....		5.00	4.30	9.30
30	Tennessee.....		7.30		7.30
31	Texas.....		39.12		39.12
32	Virginia.....		4.14		4.14
33	West Virginia.....		22.86		22.86
34	Wisconsin.....		19.76		19.76
Total.....			251,306.52	9,119.01	260,425.53
Collections for fiscal year ended June 30, 1896.		\$22.50	259,853.76	526.38	260,402.64

OF INTERNAL REVENUE, ETC.—Continued.

PENALTIES, ETC.						
Unassessed penalties.	Penalties upon unstamped instruments.	United States share of penalties recovered by suits.	Penalties received on compromises.	Interest.	Costs.	Total of penalties, etc., collected.
		\$431.16	\$1,895.80		\$292.23	\$2,619.19
		99.25	450.00		47.50	596.75
\$51.67			3,812.50	\$1.75	34.18	3,900.10
11.86			400.00	5.21	93.35	510.42
28.11		61.32	30.00	1.88	171.61	292.92
333.19	\$146.84	548.67	2,946.50	116.94	602.68	4,694.82
275.67		1,920.03	2,165.00	229.21	678.26	5,268.17
30.49		30.00	157.50	5.06	764.59	987.64
666.60		1,482.50	900.00	7.58	430.99	3,487.67
25.48		226.00	160.00	5.23	158.27	574.98
1,093.36		1,345.08	770.87	595.69	35.97	3,840.97
52.11		25.00	55.00			132.11
58.60			325.00	39.28		422.88
		2,406.46			1,826.40	4,232.86
7.99		980.00	220.25	12.27	105.66	1,326.17
10.69			5,616.80	6.64	176.60	5,810.73
174.06		1,867.21	1,397.08	703.36	997.72	5,139.43
19.58			2,385.00	.30		2,404.88
7.02		780.47	1,320.00	28.28	4.50	2,140.27
6.04		1,140.00	470.50	1.37	572.12	2,190.03
30.60		503.15	1,665.25	3.47	213.52	2,415.99
.31			171.00	.13	42.10	213.54
461.77	91.08	2,411.67	9,669.57	53.16	433.86	13,121.11
196.35		9,201.48	1,325.00		1,597.16	12,319.99
648.93	41.06	872.45	1,277.91	5.88	63.22	2,909.45
			63.00		241.86	304.86
121.03	5.00	315.07	7,415.50	142.79	140.72	8,140.11
16.55		294.88	200.00	28.05	16.35	555.83
1,174.85		73.23	2,787.57	79.52	6,930.80	11,045.97
135.74			601.67	2.07	30.00	769.48
489.90		819.43	7,301.50	51.62	904.62	9,567.07
91.16		338.54	285.00	48.84		763.54
863.20		725.00	605.40	64.64		2,258.24
7,082.91	283.98	28,898.05	58,846.17	2,240.22	17,606.84	114,958.17
30,359.82	243.22	48,786.96	71,882.63	1,254.20	32,183.74	184,710.57

A.—RECAPITULATION OF RECEIPTS FROM EACH GENERAL SOURCE OF INTERNAL

	STATES AND TERRITORIES.	DISTILLED SPIRITS.			TOBACCO.		
		Total.	Refunded.	Net total.	Total.	Refunded.	Net total.
1	Alabama	\$95,595.40	\$77.54	\$95,517.86	\$21,338.54	.....	\$21,338.54
2	Arkansas.....	75,791.04	90.63	75,700.41	11,251.57	.....	11,251.57
3	California	2,105,550.65	11.00	2,105,539.65	215,633.63	\$13.18	215,620.45
4	Colorado	150,332.96	.....	150,332.96	38,005.89	.....	38,005.89
5	Connecticut	281,794.13	.....	281,794.13	122,544.10	.....	122,544.10
6	Florida	8,711.92	.....	8,711.92	445,176.88	.....	445,176.88
7	Georgia	313,839.48	78.62	313,760.86	20,960.39	.....	20,960.39
8	Illinois	27,025,988.28	80.48	27,025,907.80	1,474,837.61	33.80	1,474,803.81
9	Indiana.....	7,702,252.15	99.22	7,702,152.93	199,272.00	.....	199,272.00
10	Iowa.....	101,761.48	.....	101,761.48	190,487.51	.....	190,487.51
11	Kansas	58,353.24	.....	58,353.24	59,340.63	.....	59,340.63
12	Kentucky	12,604,840.91	1,028.71	12,603,812.20	2,685,523.78	.....	2,685,523.78
13	Louisiana.....	759,573.77	.....	759,573.77	296,169.23	.....	296,169.23
14	Maryland.....	3,685,798.85	.....	3,685,798.85	904,002.39	6.12	903,996.27
15	Massachusetts...	2,114,040.45	96.14	2,113,944.31	334,693.56	.....	334,693.56
16	Michigan	140,312.80	.....	140,312.80	1,408,240.03	4.26	1,408,235.77
17	Minnesota.....	1,594,291.15	.....	1,594,291.15	137,319.78	.....	137,319.78
18	Missouri.....	1,347,903.65	409.27	1,347,494.38	3,900,331.50	.....	3,900,331.50
19	Montana.....	66,693.70	.....	66,693.70	17,233.24	.....	17,233.24
20	Nebraska.....	1,076,330.68	.....	1,076,330.68	55,686.84	.....	55,686.84
21	New Hampshire..	78,300.07	.....	78,300.07	45,275.71	.....	45,275.71
22	New Jersey.....	798,173.80	.....	798,173.80	1,422,827.56	.....	1,422,827.56
23	New Mexico.....	28,809.47	.....	28,809.47	2,023.49	.....	2,023.49
24	New York.....	4,708,391.66	.....	4,708,391.66	4,775,587.84	.....	4,775,587.84
25	North Carolina ..	823,303.36	431.24	822,872.12	1,922,989.34	.....	1,922,989.34
26	Ohio	7,572,869.99	1.10	7,572,868.89	2,458,532.77	.....	2,458,532.77
27	Oregon	70,038.60	.....	70,038.60	21,423.13	.....	21,423.13
28	Pennsylvania....	3,785,913.15	228.26	3,785,684.89	3,965,978.57	88.69	3,965,889.88
29	South Carolina ..	77,239.65	.....	77,239.65	6,306.12	.....	6,306.12
30	Tennessee	670,829.33	100.65	670,728.68	279,675.54	.....	279,675.54
31	Texas	100,789.06	.....	100,789.06	37,625.42	.....	37,625.42
32	Virginia	285,642.64	371.69	285,270.95	2,255,448.75	.....	2,255,448.75
33	West Virginia...	178,119.93	.....	178,119.93	404,262.44	.....	404,262.44
34	Wisconsin.....	1,520,365.52	.....	1,520,365.52	574,291.64	.....	574,291.64
Total		82,008,542.92	3,104.55	82,005,438.37	30,710,297.42	146.05	30,710,151.37
Collections for fis- cal year ended June 30, 1896.		80,670,070.77	3,605.27	80,666,465.50	30,711,629.11	75,244.38	30,636,384.73

REVENUE, AND AMOUNTS REFUNDED IN THE SEVERAL STATES AND TERRITORIES.

FERMENTED LIQUORS.			OLEOMARGARINE.			
Total.	Refunded.	Net total.	Total.	Refunded.	Net total.	
\$37,649.95		\$37,649.95	\$1,792.00	.....	\$1,792.00	1
1,648.77		1,648.77	1,368.00	.....	1,368.00	2
723,145.20		723,145.20	.....	.....	.....	3
201,278.65		201,278.65	2,304.00	.....	2,304.00	4
542,181.61		542,181.61	119,432.78	.....	119,432.78	5
3,198.59		3,198.59	5,012.00	.....	5,012.00	6
105,259.20		105,259.20	2,936.00	.....	2,936.00	7
3,052,081.62		3,052,081.62	538,046.42	.....	538,046.42	8
609,855.64		609,855.64	33,058.70	.....	33,058.70	9
156,493.63		156,493.63	.....	.....	.....	10
17,898.33		17,898.33	114,213.14	.....	114,213.14	11
359,340.49		359,340.49	4,400.00	.....	4,400.00	12
238,156.68		238,156.68	5,220.00	.....	5,220.00	13
858,476.51		858,476.51	5,612.00	.....	5,612.00	14
1,564,008.93		1,564,008.93	1,108.00	.....	1,108.00	15
645,771.56		645,771.56	10,632.00	.....	10,632.00	16
486,396.97		486,396.97	480.00	.....	480.00	17
2,100,266.79		2,100,266.79	10,938.00	.....	10,938.00	18
130,751.76		130,751.76	48.00	.....	48.00	19
178,737.96		178,737.96	952.80	.....	952.80	20
277,652.97		277,652.97	284.00	.....	284.00	21
1,872,866.86		1,872,866.86	14,798.20	.....	14,798.20	22
6,214.40		6,214.40	756.00	.....	756.00	23
8,846,846.85		8,846,846.85	1,374.00	.....	1,374.00	24
1,989.17		1,989.17	168.00	.....	168.00	25
2,473,865.24		2,473,865.24	122,131.94	.....	122,131.94	26
183,482.61		183,482.61	318.00	.....	318.00	27
3,671,445.49		3,671,445.49	14,647.30	.....	14,647.30	28
8,443.57		8,443.57	796.00	.....	796.00	29
105,087.13		105,087.13	1,976.00	.....	1,976.00	30
295,339.30		295,339.30	7,286.00	.....	7,286.00	31
98,876.61		98,876.61	4,200.32	.....	4,200.32	32
119,112.00		119,112.00	4,588.00	.....	4,588.00	33
2,498,341.03		2,498,341.03	3,252.00	.....	3,252.00	34
32,472,162.07		32,472,162.07	1,034,129.60	.....	1,034,129.60	
33,784,235.26	\$4,993.90	33,779,241.36	1,219,432.46	.....	1,219,432.46	

A.—RECAPITULATION OF RECEIPTS FROM EACH GENERAL

STATES AND TERRITORIES.		FILLED CHEESE.			BANKS AND BANKERS.		
		Total.	Re-funded.	Net total.	Total.	Re-funded.	Net total.
1	Alabama						
2	Arkansas						
3	California						
4	Colorado						
5	Connecticut						
6	Florida						
7	Georgia						
8	Illinois	\$18,180.89		\$18,180.89			
9	Indiana	20.00		20.00			
10	Iowa						
11	Kansas						
12	Kentucky						
13	Louisiana	257.08		257.08			
14	Maryland	427.61		427.61			
15	Massachusetts						
16	Michigan						
17	Minnesota	10.00		10.00			
18	Missouri	39.75		39.75			
19	Montana						
20	Nebraska						
21	New Hampshire						
22	New Jersey	9.00		9.00			
23	New Mexico						
24	New York						
25	North Carolina						
26	Ohio				\$85.38		\$85.38
27	Oregon						
28	Pennsylvania	10.00		10.00			
29	South Carolina						
30	Tennessee						
31	Texas						
32	Virginia	7.00		7.00			
33	West Virginia	6.00		6.00			
34	Wisconsin	25.05		25.05			
Total		18,992.38		18,992.38	85.38		85.38
Collections for fiscal year ended June 30, 1896.					134.85		134.85

SOURCE OF INTERNAL REVENUE, ETC.—Continued.

MISCELLANEOUS.			PENALTIES.			AGGREGATE RECEIPTS.			
Total.	Re-funded.	Net total.	Total.	Re-funded.	Net total.	Total.	Re-funded.	Net total.	
\$3.98		\$3.98	\$2,619.19	.....	\$2,619.19	\$158,999.06	\$77.54	\$158,921.52	1
18.44		18.44	596.75	.....	596.75	90,674.57	90.63	90,583.94	2
1,029.97		1,029.97	3,900.10	\$12.50	3,887.60	3,049,259.55	36.68	3,049,222.87	3
74.34		74.34	.....	.....	.....	391,995.84	.....	391,995.84	4
7.92		7.92	510.42	.....	510.42	1,066,470.96	.....	1,066,470.96	5
4.98		4.98	292.92	.....	292.92	462,397.29	.....	462,397.29	6
8.96		8.96	4,694.82	18.75	4,676.07	447,698.85	97.37	447,601.48	7
1,204.08		1,204.08	5,268.17	49.49	5,218.68	32,115,607.07	163.77	32,115,443.30	8
18,917.00		18,917.00	987.64	.....	987.64	8,564,363.13	99.22	8,564,263.91	9
11.36		11.36	3,487.67	21.87	3,465.80	452,241.65	21.87	452,219.78	10
18.00		18.00	574.98	.....	574.98	250,398.32	.....	250,398.32	11
111.52		111.52	3,840.97	13.39	3,827.58	15,658,057.67	1,042.10	15,657,015.57	12
17.52		17.52	132.11	14.58	117.53	1,299,526.39	14.58	1,299,511.81	13
55.58		55.58	422.88	.....	422.88	5,454,795.82	6.12	5,454,789.70	14
315.94		315.94	4,232.86	3.56	4,229.30	4,018,399.74	99.70	4,018,300.04	15
35,220.62		35,220.62	1,326.17	.....	1,326.17	2,241,503.18	4.26	2,241,498.92	16
7.22		7.22	5,810.73	.....	5,810.73	2,224,315.85	.....	2,224,315.85	17
63.74		63.74	5,139.43	1,290.80	3,848.63	7,364,682.86	1,700.07	7,362,982.79	18
9,089.67		9,089.67	2,404.88	.....	2,404.88	226,221.25	.....	226,221.25	19
33.26		33.26	2,140.27	42.46	2,097.81	1,313,881.81	42.46	1,313,839.35	20
16.84		16.84	2,190.03	.....	2,190.03	403,719.62	.....	403,719.62	21
6.86		6.86	2,415.99	.....	2,415.99	4,111,098.27	.....	4,111,098.27	22
2.30		2.30	213.54	.....	213.54	38,019.20	.....	38,019.20	23
75,445.28		75,445.28	13,121.11	729.09	12,392.02	18,420,766.74	729.09	18,420,037.65	24
51.22		51.22	12,319.99	48.34	12,271.65	2,760,821.08	479.58	2,760,341.50	25
118,393.34		118,393.34	2,909.45	50.31	2,859.14	12,748,788.11	51.41	12,748,736.70	26
10.24		10.24	304.86	.....	304.86	275,577.44	.....	275,577.44	27
182.87		182.87	8,140.11	247.97	7,892.14	11,446,317.49	564.92	11,445,752.57	28
9.30		9.30	555.83	.....	555.83	93,350.47	.....	93,350.47	29
7.30		7.30	11,045.97	.....	11,045.97	1,068,621.27	100.65	1,068,520.62	30
39.12	\$12.68	26.44	769.48	70.84	698.64	441,848.38	83.52	441,764.86	31
4.14		4.14	9,567.07	71.87	9,495.20	2,653,746.53	443.56	2,653,302.97	32
22.86		22.86	763.54	32.54	731.00	706,874.77	32.54	706,842.23	33
19.76		19.76	2,258.24	22.82	2,235.42	4,598,553.24	22.82	4,598,530.42	34
260,425.53	12.68	260,412.85	114,958.17	2,741.18	112,216.99	146,619,593.47	6,004.46	146,613,589.01	
260,402.64		260,402.64	184,710.57	543.13	184,167.44	146,830,615.66	84,386.68	146,746,228.98	

B.—STATEMENT OF THE NUMBER AND VALUE OF STAMPS FOR FERMENTED LIQUORS
COLLECTORS OF INTERNAL REVENUE DURING

Denominations.	Number issued in—					
	July.	Aug.	Sept.	Oct.	Nov.	Dec.
Hogshead, 'at \$2.....	54, 000	60, 000	114, 000	174, 000	134, 000	93, 000
Barrel, at \$1.....	512, 000	677, 000	648, 000	680, 000	363, 000	225, 500
One-half barrel, at 50 cents.....	3, 809, 000	3, 187, 000	4, 106, 000	2, 776, 000	2, 628, 000	2, 053, 000
One-third barrel, at 33 $\frac{1}{3}$ cents.....		105, 000			21, 000	
One-quarter barrel, at 25 cents....	3, 306, 000	2, 462, 000	3, 830, 000	1, 856, 000	2, 377, 000	2, 311, 000
One-sixth barrel, at 16 $\frac{2}{3}$ cents.....	24, 000	148, 200	112, 200	51, 000	315, 000	24, 000
One-eighth barrel, at 12 $\frac{1}{2}$ cents...	616, 000	799, 000	867, 000	314, 000	431, 000	395, 000
Total.....	8, 321, 000	7, 438, 200	9, 677, 200	5, 851, 000	6, 269, 000	5, 101, 500
Exportation.....	10, 000	1, 600	3, 200	800	14, 800	2, 000
Brewers' permits.....			800	20, 000		800

B.—STATEMENT OF THE KIND, NUMBER AND VALUE OF SPECIAL-TAX STAMPS ISSUED TO

Kind.	Value of each stamp.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
Rectifiers of less than 500 barrels.....	\$100	20	20	30	10	30	20
Rectifiers of 500 barrels or more	200					10	
Retail liquor dealers.....	25	2, 800	2, 000	2, 200	400	1, 500	2, 100
Wholesale liquor dealers.....	100	80	30	30			50
Brewers, annual manufacture less than 500 barrels.....	50	20	10	30		10	
Brewers of 500 barrels or more.....	100	20	20		10	10	10
Wholesale dealers in malt liquors	50	540	230	30	20	40	100
Retail dealers in malt liquors.....	20	1, 210	410	360	130	220	120
Manufacturers of stills	50				10		
Stills manufactured.....	20				10		
Worms manufactured	20				10	10	
Manufacturers of oleomargarine.....	600						
Wholesale dealers in oleomargarine..	480						
Retail dealers in oleomargarine.....	48	80	80	70	220	220	230
Wholesale dealers in filled cheese.....	250		280	30			
Retail dealers in filled cheese.....	12		1, 930	160	30		
Manufacturers of filled cheese.....	400		60				
Aggregate number of stamps.....		4, 770	5, 070	2, 940	850	2, 050	2, 630
Aggregate value of stamps.....		\$138, 040	\$198, 200	\$83, 980	\$27, 420	\$61, 160	\$78, 940

(TAX-PAID AND EXPORTATION) AND THE NUMBER OF BREWERS' PERMITS ISSUED TO THE FISCAL YEAR ENDED JUNE 30, 1897.

Number issued in—						Aggregate number of each denomi- nation.	Aggregate value of each denomina- tion.
Jan.	Feb.	Mar.	Apr.	May.	June.		
202,000	50,000	152,000	70,000	112,000	104,000	1,319,000	\$2,638,000
312,000	401,000	517,000	312,100	774,000	510,100	5,931,700	5,931,700
1,827,000	1,620,000	2,638,000	2,656,000	4,203,000	2,660,000	34,163,000	17,081,500
-----	24,000	-----	165,000	-----	-----	315,000	105,000
1,397,000	1,425,000	2,620,000	2,361,000	3,958,000	2,452,000	30,355,000	7,588,750
87,000	196,800	6,000	132,000	58,200	120,000	1,274,400	212,400
300,800	263,000	550,000	351,000	792,800	403,000	6,082,600	760,325
4,125,800	3,979,800	6,483,000	6,047,100	9,898,000	6,249,100	79,440,700	34,317,675
12,000	4,000	800	800	5,600	-----	55,600	-----
2,000	20,800	2,000	-----	400	20,000	66,800	-----

COLLECTORS OF INTERNAL REVENUE DURING THE FISCAL YEAR ENDED JUNE 30, 1897.

Jan.	Feb.	Mar.	Apr.	May.	June.	Total number of each kind of stamp.	Total value of each kind of stamp.
50	20	30	60	750	790	1,830	\$183,000
-----	10	40	-----	340	430	830	166,000
1,300	3,700	1,900	1,900	94,400	82,300	196,500	4,912,500
40	30	30	50	2,330	2,350	5,020	502,000
-----	10	-----	10	460	260	810	40,500
-----	-----	30	20	990	890	2,000	200,000
30	80	90	140	3,330	2,480	7,110	355,500
100	190	210	370	6,300	3,300	12,920	258,400
-----	-----	10	10	80	90	200	10,000
-----	10	-----	10	80	90	200	4,000
-----	10	-----	10	80	80	200	4,000
-----	-----	-----	-----	50	30	80	48,000
-----	-----	-----	10	260	150	420	201,600
200	30	50	90	1,880	1,060	4,210	202,080
-----	-----	-----	-----	20	10	340	85,000
10	10	-----	10	40	80	2,270	27,240
-----	-----	-----	-----	20	-----	80	32,000
1,730	4,100	2,390	2,690	111,410	94,390	235,020	-----
\$54,720	\$109,760	\$76,100	\$85,540	\$3,416,220	\$2,901,740	-----	\$7,231,820

B.—STATEMENT SHOWING NUMBER OF CERTIFICATES OF REGISTRY ISSUED TO COLLECTORS DURING FISCAL YEAR ENDED JUNE 30, 1897.

Kind.	Number.
Manufacturers of playing cards.....	210
Dealers in leaf tobacco.....	5,760
Manufacturers of cigars.....	32,970
Manufacturers of tobacco.....	4,210
Peddlers of tobacco.....	3,040
Total.....	46,190

B.—STATEMENT SHOWING THE NUMBER AND VALUE, OF INTERNAL-REVENUE DOCUMENTARY STAMPS ORDERED MONTHLY FROM THE OFFICE OF THE COMMISSIONER OF INTERNAL REVENUE DURING THE FISCAL YEAR ENDED JUNE 30, 1897.

Documentary.	June.	Aggregate of each de- nomination.	Aggregate value of each denom- ination.
50 cent	1	1	\$0. 50
\$2.50	1	1	2. 50
Aggregate number	2	.....	.....
Aggregate value .....	.....	.....	3. 00

B.—STATEMENT OF THE NUMBER AND VALUE OF STAMPS FOR DISTILLED SPIRITS,
COLLECTORS OF INTERNAL REVENUE DURING

Denominations.	Number issued in—					
	July.	August.	September.	October.	November.	December.
TAX-PAID STAMPS.						
10 gallons	1,350	1,050	1,800	2,550	6,750	2,700
20 gallons	750	750	4,050	6,300	6,900	450
30 gallons	12,450	6,150	24,750	31,350	30,900	55,350
40 gallons	33,900	33,750	33,450	47,250	79,650	66,300
50 gallons		1,950	750	900	1,650	2,550
60 gallons		300	750			150
70 gallons			750	150	1,500	
80 gallons	6,900	42,300	15,450	47,850	56,550	12,450
90 gallons	750	4,200		10,800	13,650	1,350
100 gallons				150		750
110 gallons				150		
120 gallons						
130 gallons						
Total tax-paid stamps.	56,100	90,450	81,750	147,450	197,550	142,050
OTHER THAN TAX-PAID STAMPS.						
<i>Stamps for rectified spirits.</i>						
5 gallons	700	5,800	500	8,300	14,800	5,700
10 gallons	2,400	26,800	8,800	20,200	23,200	18,700
20 gallons	1,800	23,300	7,000	18,600	12,700	8,100
30 gallons	400	200		3,500	200	100
40 gallons	66,200	86,100	33,800	126,600	84,400	107,700
50 gallons	7,900		3,800	9,400	19,000	14,400
60 gallons				200		2,200
70 gallons			200	2,500	500	200
80 gallons		4,300	2,500	3,500	5,400	4,000
90 gallons		1,500	200	2,500		2,000
100 gallons		520	40	80		
110 gallons				40		
120 gallons			80	80	40	
130 gallons				80	120	
Total stamps for rectified spirits....	79,400	148,520	56,920	195,580	160,360	163,100
<i>Wholesale liquor dealers' stamps.</i>						
5 gallons	6,900	5,400	2,100	3,600	12,000	12,000
10 gallons	20,700	25,200	14,100	21,300	21,000	22,200
20 gallons	5,100	10,500	900	6,900	9,300	15,900
30 gallons		600		600	4,800	4,800
40 gallons	41,400	14,400	9,900	12,600	20,700	66,000
50 gallons	300	8,700	6,600	4,500	3,600	11,100
60 gallons		600			300	
70 gallons		300				
80 gallons					300	
90 gallons				3,000	300	900
100 gallons						
110 gallons						
120 gallons						300
130 gallons				300		
Total wholesale liquor dealers' stamps	74,400	65,700	33,600	52,800	72,300	133,200
<i>Stamps for imported spirits.</i>						
5 gallons						
10 gallons						
20 gallons						
30 gallons						
40 gallons					600	
50 gallons						
60 gallons						
70 gallons						
80 gallons						
90 gallons						
100 gallons						
110 gallons						
120 gallons						
130 gallons						
Total stamps for imported spirits.....					600	

B.—STATEMENT OF THE NUMBER AND VALUE

Denominations.	Number issued in—					
	July.	August.	September.	October.	November.	December.
Distillery warehouse.....	32,400	62,000	10,800	88,000	141,600	74,000
Special warehouse			10,400	800		400
Rewarehousing					4,000	400
General bonded warehouse.	2,000	6,000	9,000	10,000	2,000	12,400
General bonded warehouse retransfer						
Exportation.....	1,600	2,000		400		
Transfer of grape brandy ..	200		8,600	100	5,000	
Fortified sweet wine	200			200		
Fortified wine for export- ation						
Total other than tax- paid stamps	190,200	284,220	128,720	347,880	385,860	383,500
Grand aggregate of stamps.	246,300	374,670	210,470	495,330	583,410	525,550
Aggregate value of tax- paid stamps	\$3,226,179	\$6,966,250.50	\$4,795,807.50	\$10,261,630.50	\$13,435,669.50	\$7,792,174.50
Aggregate value of other than tax-paid stamps....	160	200.00		40.00		
Grand aggregate value.....	3,226,339	6,966,450.50	4,795,807.50	10,261,670.50	13,435,669.50	7,792,174.50

B.—STATEMENT OF THE NUMBER AND VALUE OF OLEOMARGARINE STAMPS ISSUED TO

Denominations.	Number issued in—						
	July.	Aug.	Sept.	Oct.	Nov.	Dec.	Jan.
10 pounds.....	16,000	44,000	6,000	60,000	32,000	60,000	20,000
20 pounds.....	20,000		4,000	24,200	6,000	200	22,000
30 pounds.....	26,000	2,000	16,000	26,000	10,000	6,000	30,000
40 pounds.....	6,000	20,000	8,000	22,000	10,000	24,000	10,000
50 pounds.....	2,000	20,000	6,000	24,000	12,000	8,000	44,000
60 pounds.....	6,400	44,000	10,000	28,600	10,000	42,800	10,000
70 pounds.....							
80 pounds.....		2,200		1,200	200		2,200
90 pounds.....							
100 pounds.....				200			
Total tax-paid stamps for oleomargarine....	76,400	132,200	50,000	206,200	80,200	141,000	138,200
Exportation stamps for oleo- margarine	4,000			16,400	800	4,000	1,200
Aggregate of stamps..	80,400	132,200	50,000	222,600	81,000	145,000	139,400
Aggregate value.....	\$55,032	\$126,116	\$45,800	\$149,036	\$61,556	\$119,620	\$123,196

B.—STATEMENT OF THE NUMBER AND VALUE OF STAMPS FOR FILLED CHEESE ISSUED TO COLLECTORS OF INTERNAL REVENUE DURING THE FISCAL YEAR ENDED JUNE 30, 1897.

Denomina- tions.	Number issued in—												Aggre- gate number stamps issued.	Aggre- gate value.
	July.	Aug.	Sept.	Oct.	Nov.	Dec.	Jan.	Feb.	Mar.	Apr.	May.	June.		
10 pounds.....		6,000	1,400						200				7,600	\$1,444
20 pounds.....		5,200	11,400		200				200				17,000	4,930
30 pounds.....		4,800	1,400		200		2,000		200				8,600	3,354
40 pounds.....		4,200	1,400						1,200				6,800	3,332
50 pounds.....		2,800							4,200				7,000	4,130
60 pounds.....		1,200		2,000			10,000		200		6,600		20,000	13,800
70 pounds.....		1,000	600	2,000					4,000				7,600	6,004
80 pounds.....		600							200				800	712
90 pounds.....		400											400	396
100 pounds.....		400											400	436
Total		26,600	16,200	4,000	400		12,000		10,400		6,600		76,200	38,538

OF STAMPS FOR DISTILLED SPIRITS, ETC.—Continued.

Number issued in—						Aggregate number of each denomination.	Aggregate value of each denomination.
January.	February.	March.	April.	May.	June.		
49,200	110,000	112,400	128,000	37,600	71,200	917,200	.....
12,000	.....	400	400	.....	.....	24,400	.....
4,000	.....	.....	.....	.....	.....	8,400	.....
19,200	7,000	.....	2,200	.....	2,000	71,800	.....
.....	3,000	.....	.....	.....	.....	3,000	.....
11,200	.....	.....	3,600	.....	400	19,200	\$1,920.00
100	.....	300	100	.....	.....	13,800	.....
.....	.....	.....	200	.....	.....	600	.....
.....							
204,400	323,600	275,260	334,520	173,900	199,340	3,231,400	.....
330,550	398,000	390,160	438,320	242,300	252,290	4,487,350	.....
.....							
\$8,382,973.50	\$4,702,566	\$8,707,611	\$6,596,832	\$4,350,126	\$4,256,125.50	.....	83,473,945.50
1,120.00	.....	.....	360	.....	40.00	.....	1,920.00
.....							
8,384,093.50	4,702,566	8,707,611	6,597,192	4,350,126	4,256,165.50	.....	83,475,865.50

COLLECTORS OF INTERNAL REVENUE DURING THE FISCAL YEAR ENDED JUNE 30, 1897.

Number issued in—					Aggregate number of each denomination.	Aggregate value of each denomination.
Feb.	Mar.	Apr.	May.	June.		
12,000	60,000	16,000	22,200	50,000	398,200	\$151,316
2,000	6,000	22,000	6,200	1,000	113,600	65,888
12,000	6,200	22,000	12,200	10,000	178,400	139,152
42,000	10,400	2,000	17,000	40,000	211,400	207,172
6,000	6,200	.....	16,000	22,000	166,200	196,116
2,000	51,000	6,000	12,600	42,000	265,400	366,252
.....	200	.....	.....	.....	200	316
200	2,400	2,400	.....	200	11,000	19,580
.....	1,000	.....	.....	1,000	2,000	3,960
.....	200	.....	.....	.....	400	872
.....						
76,200	143,600	70,400	86,200	166,200	1,366,800	\$1,150,624
.....	.....	4,000	.....	.....	30,400	.....
.....						
76,200	143,600	74,400	86,200	166,200	1,397,200	.....
\$66,436	\$126,008	\$50,512	\$74,476	\$152,836	.....	\$1,150,624

B.—STATEMENT OF THE NUMBER AND VALUE OF INTERNAL-REVENUE STAMPS FOR PLAYING CARDS ISSUED TO COLLECTORS DURING THE FISCAL YEAR ENDED JUNE 30, 1897.

Months.	Number.	Value.
1896.		
July	1,861,600	\$37,232
August	441,200	8,824
September	7,200	144
October	1,002,400	20,048
November	2,604,200	52,084
December	1,007,600	20,152
1897.		
January	1,004,000	20,080
February	1,259,600	25,192
March	500,400	10,008
April	2,951,000	59,020
May	1,029,000	20,580
June	400	8
Total	13,603,600	273,372

B.—STATEMENT SHOWING THE NUMBER AND VALUE OF STAMPS FOR TOBACCO, SNUFF, THE FISCAL YEAR

Denominations.	July.	August.	September.	October.	November.	December.
TOBACCO.						
1 ounce.....	264,000	80,000	80,000	380,000	282,000	180,000
2 ounces.....	20,260,000	27,082,000	31,391,000	30,108,000	30,729,600	34,832,000
3 ounces.....	2,360,000	2,742,400	2,912,600	2,611,000	3,820,000	3,342,400
4 ounces.....	5,530,000	5,454,000	8,618,000	6,254,000	7,598,000	8,828,000
8 ounces.....	1,071,000	1,384,005	1,010,205	907,500	2,004,000	932,505
16 ounces.....	774,000	755,010	860,505	480,000	765,000	901,800
$\frac{1}{2}$ pound.....	37,200	28,404	2,400	42,600	42,000	37,200
1 pound.....	2,400	6,804	15,600	300	16,800	120
2 pounds.....	6,288	39,204	13,200	12,000		2,412
3 pounds.....		2,004				1,008
4 pounds.....	19,200	24,000	13,200	19,200		36,300
5 pounds.....	28,000	138,800	166,000	154,000	56,800	198,000
10 pounds.....	398,400	504,800	415,600	705,600	566,800	508,800
20 pounds.....	136,000	75,600	231,600	190,800	256,800	38,800
30 pounds.....	20,000	8,400	66,000	13,200	20,000	20,000
40 pounds.....	4,000	8,800	6,000	8,000	4,400	4,800
50 pounds.....			4,000	10,000		
60 pounds.....				2,000	800	
Total.....	30,910,488	38,334,231	45,805,910	41,898,200	46,163,000	49,864,145
FOIL WRAPPERS.						
1 ounce.....	2,066,480	1,854,960	1,827,040	1,966,960	1,895,760	1,756,640
2 ounces.....	33,408	28,800	43,200	43,200	43,920	28,800
Total.....	2,099,888	1,883,760	1,870,240	2,010,160	1,939,680	1,785,440
EXPORT.						
Tobacco.....	1,200	2,000	3,600	800	4,000	6,800
Cigars.....	400	2,400			400	3,200
Total.....	1,600	4,400	3,600	800	4,400	10,000
SNUFF.						
$\frac{1}{2}$ ounce.....	196,000			392,000		
1 ounce.....	3,175,200	2,626,400	4,527,600	3,223,024	3,222,240	3,806,320
2 ounces.....	1,620,000	1,382,400	1,965,600	3,888,000	1,728,000	2,160,000
3 ounces.....	50,000		50,000	20,000	60,000	20,000
4 ounces.....	268,000	100,000	182,000	240,000	90,000	601,500
6 ounces.....	340,000	640,000	400,000	1,060,000	790,000	380,000
8 ounces.....	5,400		30,500	28,000		500
16 ounces.....	40,000	52,000	70,500	114,000	80,000	96,000
$\frac{1}{2}$ pound.....	1,200	4,608	3,408	1,008	8,208	2,208
1 pound.....	4,800	16,848	6,000	13,200	7,224	4,800
2 pounds.....	2,400	2,400	3,600	4,800	6,048	4,800
3 pounds.....	1,200	1,200	2,400	3,600	3,648	3,600
4 pounds.....			240	1,200		
5 pounds.....	13,200	19,344	15,600	13,800	28,980	4,920
10 pounds.....	400		4,400	400	2,400	5,200
20 pounds.....	2,000		400	2,800	1,200	
Total.....	5,719,800	4,845,200	7,262,248	9,005,832	6,027,948	7,089,848
CIGARS.						
12's.....	30,000	75,000	20,300	98,000	107,000	138,200
13's.....		5,000	2,000	3,000	6,000	25,200
25's.....	385,000	341,000	416,500	375,000	672,500	808,000
50's.....	4,215,000	4,330,000	4,655,000	3,315,000	5,025,000	3,687,000
100's.....	926,500	1,088,000	1,101,500	736,000	1,156,500	697,000
200's.....	5,200	21,500	15,500	10,000	25,500	10,500
250's.....	99,700	128,000	88,000	113,000	191,500	102,000
500's.....	5,010		5,500	50	5,000	
Total.....	5,666,410	5,988,500	6,304,300	4,650,050	7,189,000	5,467,900
CIGARETTES (50 CTS. PER M).						
10's.....	33,804,800	31,404,000	22,763,000	26,708,000	26,428,000	20,521,400
20's.....	4,002,400	5,104,000	6,000,000	4,800,000	3,812,000	3,608,480
50's.....		37,200	5,004	20,640	12,048	4,080
100's.....	10,000	50,000	50,000	10,000	52,600	40,480
Total.....	37,817,200	36,595,200	28,818,004	31,538,640	30,304,648	24,174,440
CIGARETTES (\$3 PER M).						
10 s.....		7,000				14,000
20's.....		7,000		7,000		7,000
50's.....			600			
100's.....		2,000	50		500	10,200
Total.....		16,000	650	7,000	500	31,200

CIGARS, AND CIGARETTES, ISSUED TO COLLECTORS OF INTERNAL REVENUE DURING ENDED JUNE 30, 1897.

January.	February.	March.	April.	May.	June.	Total number.	Total value.
160,000	200,000	164,000	240,000	200,000	206,000	2,436,000	\$9,135.00
22,606,000	28,760,000	27,904,200	28,620,000	34,508,000	38,971,000	355,771,800	2,668,288.50
2,790,000	3,006,000	3,761,000	4,810,000	3,900,000	4,349,000	40,404,400	454,549.50
5,745,000	6,540,000	8,492,000	7,127,000	9,884,000	8,596,000	88,666,000	1,329,990.00
1,269,060	1,113,000	1,162,500	1,231,005	1,473,210	1,542,000	15,099,990	452,999.70
577,500	949,500	1,006,500	700,500	1,051,500	1,098,000	9,919,815	595,188.90
13,200	26,400	48,000	25,200	24,000	32,400	359,004	10,770.12
7,200	18,000	37,200	6,300	3,600	12,000	126,324	7,579.44
12,000	13,200	25,200	13,200	12,000	.....	148,704	17,844.48
.....	.....	.....	.....	.....	3,000	6,012	1,082.16
12,000	1,800	36,000	6,000	13,200	2,400	183,300	43,992.00
61,200	124,000	50,000	128,400	68,000	308,800	1,482,000	800,280.00
438,800	742,000	653,600	394,000	565,200	777,600	6,671,200	7,605,168.00
192,400	266,000	173,200	240,400	362,000	339,600	2,503,200	4,355,568.00
28,000	162,000	84,000	45,600	100,000	36,400	603,600	1,412,424.00
8,000	4,000	12,000	3,600	9,600	11,200	84,400	248,136.00
.....	24,000	4,000	.....	4,000	4,000	50,000	177,000.00
800	400	.....	800	400	2,800	8,000	33,120.00
33,921,160	41,950,300	43,613,400	43,592,005	52,178,710	56,292,200	524,523,749	20,223,115.80
1,758,480	1,588,000	1,767,440	1,974,960	1,649,040	1,921,920	22,027,680	82,603.80
43,200	43,200	43,200	43,200	43,200	43,200	480,528	3,603.96
1,801,680	1,631,200	1,810,640	2,018,160	1,692,240	1,965,120	22,508,208	86,207.76
18,800	400	4,800	400	.....	2,800	45,600	.....
.....	.....	2,400	2,400	.....	.....	11,200	.....
18,800	400	7,200	2,800	.....	2,800	56,800	.....
2,979,200	3,332,000	4,312,000	3,215,184	392,000	.....	980,000	1,837.50
2,052,000	2,268,000	2,808,000	1,296,000	2,751,840	2,785,160	39,956,168	149,835.63
50,000	70,000	20,000	70,000	2,711,448	3,024,000	26,903,448	201,775.86
280,000	220,000	560,000	100,400	40,000	50,000	500,000	5,625.00
720,000	1,120,000	1,260,000	740,800	340,000	620,000	3,601,900	54,028.50
30,000	40,000	20,000	1,200	820,000	880,000	9,150,800	205,893.00
47,000	50,000	93,200	65,000	11,000	.....	166,600	4,998.00
2,208	7,008	12,000	.....	45,500	45,000	798,200	47,892.00
8,400	15,600	15,648	10,200	2,016	1,200	45,072	1,352.16
9,600	3,600	48	6,000	9,600	6,240	118,560	7,113.60
8,400	7,200	1,212	2,400	7,680	2,400	53,376	6,405.12
.....	1,200	.....	.....	6,000	2,400	43,260	7,786.80
18,120	21,840	15,696	13,908	.....	.....	2,640	633.60
400	1,200	1,600	1,200	14,868	12,120	192,396	57,718.80
400	1,600	.....	2,800	800	4,800	22,800	13,680.00
.....	.....	.....	.....	400	400	12,000	14,400.00
6,205,728	7,159,248	9,119,404	5,525,092	7,153,152	7,433,720	82,547,220	780,975.57
26,500	13,000	27,000	52,000	30,500	44,500	662,000	23,832.00
2,000	1,000	.....	1,000	.....	31,000	76,200	2,971.80
646,500	194,000	405,000	508,000	293,000	391,000	5,435,500	407,662.50
4,220,000	2,770,000	4,575,000	4,450,500	3,575,500	4,480,000	49,298,000	7,394,700.00
980,500	561,500	910,500	970,000	753,500	890,000	10,771,500	3,231,450.00
10,000	500	5,200	10,000	11,000	10,000	134,900	80,940.00
62,000	96,010	72,300	147,100	92,500	61,000	1,253,110	939,832.50
5,000	500	5,000	500	10,000	.....	36,560	54,840.00
5,952,500	3,636,510	6,000,000	6,139,100	4,766,000	5,907,500	67,667,770	12,136,228.80
23,207,000	16,150,000	26,431,000	19,410,000	26,078,000	25,270,000	298,175,200	1,490,876.00
7,208,000	2,000,000	4,401,040	2,000,000	9,748,000	4,009,360	56,693,280	566,932.80
15,600	3,600	12,000	2,400	13,200	4,800	130,572	3,264.30
20,000	30,000	30,000	10,100	16,000	600	319,780	15,989.00
30,450,600	18,183,600	30,874,040	21,422,500	35,855,200	29,284,760	355,318,832	2,077,062.10
.....	2,100	15,400	.....	1,400	1,400	41,300	1,239.00
.....	.....	1,200	.....	.....	.....	21,000	1,260.00
.....	.....	.....	.....	.....	.....	1,800	270.00
.....	.....	.....	.....	.....	.....	12,750	3,825.00
.....	2,100	16,600	.....	1,400	1,400	76,850	6,594.00

C.*—COMPARATIVE TABLE SHOWING THE PERCENTAGES OF RECEIPTS FROM THE PENALTIES, IN EACH STATE AND TERRITORY OF THE UNITED STATES, TO THE 1863, TO JUNE 30, 1897.

[NOTE.—The percentages of receipts from the several general sources of revenue now exempt from continued

	STATES AND TERRITORIES.	SPIRITS.						
		Fiscal years ended June 30—						
		1864.	1865.	1866.	1867.	1868.	1869.	1870.
1	Alabama.....			.2098	.7495	.9487	.2661	.1870
2	Arizona (a).....				.0049	.0228	.0073	.0090
3	Arkansas.....			.0477	.1020	.2254	.0886	.1274
4	California (b).....	.9530	2.3012	1.9756	6.0727	10.0058	2.5944	2.0606
5	Colorado (c).....	.0218	.0582	.0355	.0881	.1930	.0276	.0242
6	Connecticut (d).....	.4498	1.1256	.7621	.8995	1.3819	.4935	.5213
7	Dakota (e).....				.0017	.0231	.0090	.0053
8	Delaware (f).....	.0181	.2160	.0487	.0559	.1215	.0510	.0359
9	District of Columbia (g) ..	.1313	.2605	.1101	.1146	.2629	.0808	.0697
10	Florida.....			.0002	.0343	.0875	.0290	.0321
11	Georgia.....			.3988	.6705	.7666	.2826	.2168
12	Idaho (h).....			.0395	.0368	.0658	.0477	.0322
13	Illinois.....	24.3036	16.1260	15.4797	12.1869	6.4373	14.9676	21.4777
14	Indiana.....	7.0616	9.5156	4.0999	3.9073	2.6597	4.8364	6.2199
15	Iowa.....	.9742	4.0936	4.1886	2.5919	1.4359	1.1009	.5872
16	Kansas (i).....	.0282	.1414	.0943	.1225	.2509	.0809	.1297
17	Kentucky.....	4.1005	4.7749	3.4764	3.7950	6.0930	11.4389	12.5367
18	Louisiana (k).....	.5244	.3257	.6921	1.8219	1.5643	.9163	.9158
19	Maine (l).....	.2595	.6327	.0844	.0569	.0617	.0427	.1631
20	Maryland (m).....	2.0020	1.6348	3.8156	3.5802	3.2271	3.6410	2.7215
21	Massachusetts.....	2.9745	3.5384	2.5499	2.3179	2.8065	2.9130	2.8417
22	Michigan.....	.5723	.8632	.4634	.6284	.8183	.4439	.4295
23	Minnesota.....	.0499	.2658	.2502	.2854	.3053	.1745	.1377
24	Mississippi (n).....			.0210	.0348	.1749	.1012	.1124
25	Missouri.....	1.6127	1.4971	3.3894	4.0227	5.1865	3.6541	3.3773
26	Montana (o).....		.0333	.0442	.0537	.2274	.0486	.0375
27	Nebraska (p).....	.0194	.0462	.0458	.0523	.1595	.0910	.0535
28	Nevada (q).....	.0223	.0600	.0376	.0402	.1163	.0605	.0486
29	New Hampshire (r).....	.0568	.1112	.0903	.0890	.1735	.0644	.0622
30	New Jersey.....	1.5647	2.4490	1.2497	1.8364	1.2053	.4914	.7988
31	New Mexico (s).....	.0186	.0407	.0515	.0683	.1367	.0385	.0336
32	New York.....	21.0493	18.4821	18.5678	18.6342	17.9049	14.8749	9.4561
33	North Carolina.....			.2289	.6945	1.5004	.2763	.3248
34	Ohio.....	21.9722	16.9561	23.0217	18.0487	13.9454	20.5888	21.6965
35	Oregon (t).....	.0561	.0615	.0655	.0799	.2093	.0509	.0608
36	Pennsylvania.....	7.8571	11.3719	9.8227	9.7088	11.1815	10.1407	7.4058
37	Rhode Island (u).....	.0483	.2149	.3366	.2848	.4412	.0769	.1357
38	South Carolina.....			.0760	.1668	.3446	.1035	.1059
39	Tennessee.....	.0563	.6088	1.1518	1.6582	2.6027	1.1763	1.0949
40	Texas.....			.1544	.2701	.4607	.1685	.1530
41	Utah (v).....	.0137	.0056	.0416	.0613	.0575	.0276	.0162
42	Vermont (w).....	.0308	.0648	.0533	.0439	.0774	.0314	.0247
43	Virginia.....	.0426	.0988	.5086	1.8810	1.9788	1.5949	1.3746
44	Washington (x).....	.0086	.0529	.0167	.0669	.1701	.0586	.0449
45	West Virginia.....	.0462	.2321	.1793	.3418	.6309	.3270	.5417
46	Wisconsin.....	1.0996	1.7394	2.0231	1.7369	1.3495	1.4184	1.5417
47	Wyoming (y).....						.0019	.0168
	Total.....	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000

* See note on page 274.

a Part of the collection district of New Mexico since September 5, 1883.

b Including Nevada from October 1, 1883, to July 31, 1884, and since July 1, 1887.

c Including Wyoming since August 15, 1883.

d Including Rhode Island since July 1, 1887.

e Part of the collection district of Nebraska since August 20, 1883.

f Including nine counties of Maryland from October 2, 1876, to June 30, 1887, and two counties of Virginia from June 19, 1877, to June 30, 1887; part of the collection district of Maryland since July 1, 1887.

g Part of the collection district of Maryland since October 2, 1876.

h Part of the collection district of Montana since August 20, 1883.

i Including the Indian Territory since August 8, 1881.

k Including Mississippi since July 1, 1887.

l Part of the collection district of New Hampshire since July 1, 1887.

m Exclusive of nine counties annexed to Delaware, but including the District of Columbia, from October 2, 1876, to June 30, 1887; States of Maryland and Delaware and District of Columbia since July 1, 1887.

SEVERAL GENERAL SOURCES OF INTERNAL REVENUE NOW TAXABLE, INCLUDING AGGREGATE RECEIPTS FROM THE SAME SOURCES, BY FISCAL YEARS, FROM JULY 1,

tax are not given in Table C in reports since 1880, except those of banks and bankers. They are to 1883.]

SPIRITS.								
Fiscal years ended June 30—								
1871.	1872.	1873.	1874.	1875.	1876.	1877.	1878.	1879.
.1571	.1477	.1505	.1429	.1116	.0980	.1096	.1367	.1273
.0145	.0204	.0166	.0122	.0121	.0123	.0170	.0256	.0277
.1199	.1128	.1100	.0743	.0666	.0821	.0998	.1675	.1445
2.4027	2.0915	2.1665	2.7844	3.0791	2.6027	1.8635	.9497	1.0547
.0279	.0295	.0613	.0561	.0520	.0464	.0508	.0597	.0863
.8272	.7118	.7563	.5618	.5545	.4743	.5618	.5361	.4594
.0065	.0073	.0082	.0139	.0100	.0098	.0226	.0329	.0339
.0611	.0251	.0769	.0291	.0309	.0551	.0432	.0505	.0505
.0792	.0776	.0724	.0679	.0634	.0612	.0043	-----	-----
.0393	.0390	.0481	.0333	.0308	.0229	.0230	.0283	.0245
.2660	.3217	.2783	.3078	.2908	.2709	.2258	.4091	.3526
.0492	.0354	.0291	.0307	.0287	.0235	.0232	.0315	.0327
23.0475	25.1264	26.3492	25.1029	27.0947	35.1278	31.7051	31.8768	30.5348
8.2922	9.4309	9.7798	8.6110	7.5954	8.7781	9.4964	10.1711	10.0538
.8273	.9809	.9539	.6791	.6043	.8007	.2701	.6314	.4664
.1430	.1123	.1372	.0973	.0700	.0608	.0617	.0758	.0818
8.8140	7.6181	7.0252	10.3248	13.4511	9.6207	12.8341	9.6517	10.3830
.9504	1.3060	1.4082	1.1812	.4294	.1841	.2055	.5909	.2701
.1589	.1572	.1557	.0752	.0394	.0269	.0173	.0302	.0409
1.9798	2.7317	2.0814	2.1749	2.5126	1.6853	1.9112	1.4542	1.4108
3.9164	4.5278	3.2143	3.3924	2.9624	2.6745	2.3704	2.0939	2.2348
.7618	.5954	.7554	.5402	.5165	.4316	.3085	.2569	.2261
.1350	.1258	.1327	.1234	.1153	.1118	.0959	.1151	.1173
.1189	.1165	.1331	.1155	.0899	.0772	.0721	.0854	.0738
3.3373	3.5495	3.6976	3.9069	3.4068	.6063	3.0860	4.5296	4.0825
.0770	.0271	.0278	.0370	.0261	.0218	.0218	.0330	.0329
.2605	.3049	.3661	.4457	.4246	.7647	.9231	1.2196	1.4902
.0454	.0546	.0565	.0577	.0546	.0570	.0471	.0561	.0508
.0859	.1093	.1529	.1522	.1677	.1316	.1161	.1292	.1078
.8333	.8943	1.4841	.5930	.8735	.3999	.7670	.6680	.6550
.0354	.0284	.0306	.0244	.0312	.0282	.0224	.0280	.0276
8.8213	9.0375	7.7907	6.5929	6.2212	5.6222	5.1041	6.0754	6.2028
.7366	.2160	.5543	.4054	.3869	.3797	.4941	.5194	.5415
21.4950	20.4975	20.8976	21.7276	19.1211	21.0766	18.8163	20.0853	21.4000
.0517	.0470	.0480	.0441	.0399	.0344	.0384	.0467	.0492
6.3895	4.6317	4.2686	4.1073	3.6425	2.7252	3.4286	3.1383	2.9012
.0939	.1625	.1446	.1252	.0559	.0599	.0704	.0775	.0721
.1129	.1417	.1591	.0948	.1059	.0872	.0913	.1261	.1126
.9007	.9021	.9100	1.0018	1.2901	.7806	1.2045	1.2689	1.3545
.2241	.2817	.3147	.2700	.2145	.1838	.1675	.2105	.2045
.0275	.0171	.0338	.0460	.0263	.0205	.0180	.0443	.0214
.0439	.0462	.0366	.0302	.0245	.0208	.0204	.0233	.0250
1.2885	.7790	1.2200	1.0027	.9746	.4807	.6675	.6001	.5091
.0392	.0188	.0119	.0162	.0137	.0129	.0120	.0133	.0139
.3227	.2050	.2541	.4620	.4445	.3107	.3135	.0789	.0842
1.5720	1.5928	1.6282	2.3114	2.6302	2.8413	2.1639	1.5527	1.7619
.0099	.0065	.0119	.0132	.0122	.0153	.0131	.0148	.0116
100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000

n Part of the collection district of Louisiana since July 1, 1887.

o Including Idaho since August 20, 1883, and Utah from August 20, 1883, to July 31, 1884, and since July 1, 1887.

p Including Dakota (North Dakota and South Dakota from 1891) since August 20, 1883.

q Part of California from October 1, 1883, to July 31, 1884, and since July 1, 1887; including Utah from August 1, 1884, to June 30, 1887.

r Including Maine and Vermont since July 1, 1887.

s Including Arizona since September 5, 1883.

t Including Alaska since December 27, 1872, and Washington Territory, now the State of Washington, since September 1, 1883.

u Part of the collection district of Connecticut since July 1, 1887.

v Part of the collection district of Montana from August 20, 1883, to July 31, 1884, and since July 1, 1887; part of the collection district of Nevada from August 1, 1884, to June 30, 1887.

w Part of the collection district of New Hampshire since July 1, 1887.

x Part of the collection district of Oregon since September 1, 1883.

y Part of the collection district of Colorado since August 15, 1883.

C.—COMPARATIVE TABLE SHOWING THE

	STATES AND TERRITORIES.	SPIRITS.							
		Fiscal years ended June 30—							
		1880.	1881.	1882.	1883.	1884.	1885.	1886.	1887.
1	Alabama	.1104	.1035	.0738	.0731	.0755	.0672	.0629	.0456
2	Arizona	.0270	.0337	.0393	.0350	.0026	.....	.....	.....
3	Arkansas.....	.1237	.1203	.0757	.0783	.0798	.0874	.0906	.0906
4	California	1.9768	2.9089	3.2464	2.9916	2.8932	2.3167	1.5117	1.4286
5	Colorado.....	.1051	.1195	.1330	.0992	.0898	.0950	.0913	.1119
6	Connecticut	.2727	.3778	.2749	.2083	.2295	.2634	.3149	.2935
7	Dakota	.0312	.0322	.0373	.0483	.0039	.....	.....	.....
8	Delaware	.0608	.0388	.0615	.0277	.0343	.0660	.0347	.0473
9	District of Columbia.....	.....	.....	.....	.....	.....	.....	.....	.....
10	Florida	.0191	.0189	.0166	.0145	.0105	.0141	.0155	.0154
11	Georgia.....	.3131	.3481	.3409	.3788	.4164	.3828	.3573	.3947
12	Idaho.....	.0279	.0294	.0326	.0350	.0019	.....	.....	.....
13	Illinois	32.0162	32.8074	34.2737	29.8029	27.3028	30.4346	30.7068	32.8357
14	Indiana.....	9.0472	9.7603	8.0641	6.5587	6.6239	5.1903	6.2607	5.4489
15	Iowa	.3753	.3690	1.5235	4.5050	2.9739	2.7219	3.0954	2.3574
16	Kansas.....	.1434	.0895	.0910	.0929	.0841	.0998	.1375	.0872
17	Kentucky	11.2456	10.1413	11.9381	17.8193	22.2241	19.7213	20.3207	16.1354
18	Louisiana	.2347	.2092	.3333	.1973	.1930	.2081	.2071	.1892
19	Maine	.0296	.0374	.0361	.0362	.0344	.0356	.0384	.0276
20	Maryland.....	1.3485	1.0885	1.2773	2.0844	2.4752	2.1535	1.5402	2.0766
21	Massachusetts.....	2.1195	1.9603	1.8302	1.7356	1.5798	1.5892	1.3836	1.6105
22	Michigan	.1903	.1901	.1852	.1996	.2083	.2323	.2440	.2581
23	Minnesota	.1368	.1099	.1241	.1346	.1400	.1565	.1616	.1533
24	Mississippi	.0701	.0703	.0585	.0424	.0414	.0434	.0371	.0320
25	Missouri.....	3.5176	3.3457	3.5949	4.0063	4.0219	3.9816	4.3696	4.8819
26	Montana.....	.0297	.0354	.0513	.0561	.0938	.0780	.0739	.0808
27	Nebraska.....	1.3057	1.2549	1.3813	1.5875	1.7747	2.6604	2.1235	3.2539
28	Nevada	.0440	.0363	.0302	.0275	.0017	.0376	.0350	.0375
29	New Hampshire.....	.1028	.0920	.0843	.0883	.0850	.0903	.0729	.0871
30	New Jersey.....	.4699	.7282	.7822	.7359	.6979	.9837	.6983	1.1913
31	New Mexico.....	.0401	.0538	.0582	.0549	.0686	.0760	.0693	.0692
32	New York.....	4.9211	4.3453	3.6129	3.3728	3.4255	3.8456	3.6898	3.9435
33	North Carolina	.8008	.9191	.7476	.7340	.7514	.8357	.7010	.7373
34	Ohio	21.8912	21.3817	19.0571	15.0115	13.1851	13.3825	13.5257	14.3611
35	Oregon.....	.0442	.0453	.0454	.0526	.0793	.0791	.0705	.0881
36	Pennsylvania.....	3.0336	3.0851	3.3347	3.7386	4.3209	4.1152	4.2533	3.9235
37	Rhode Island	.0639	.0596	.0519	.0513	.0492	.0565	.0536	.0526
38	South Carolina.....	.1070	.0950	.0742	.0907	.0821	.0917	.0908	.0934
39	Tennessee	1.3421	1.4240	1.1106	1.3532	1.4657	1.3710	1.2722	1.2684
40	Texas.....	.1402	.1324	.1147	.1400	.1371	.1357	.1348	.1344
41	Utah.....	.0183	.0167	.0173	.0179	.0009	.....	.....	.....
42	Vermont.....	.0221	.0190	.0176	.0152	.0165	.0177	.0190	.0178
43	Virginia	.5634	.4557	.4789	.3591	.4211	.4548	.4511	.4267
44	Washington.....	.0123	.0145	.0170	.0217	.0023	.....	.....	.....
45	West Virginia.....	.0954	.1650	.1907	.2793	.4047	.4127	.3051	.3260
46	Wisconsin.....	1.3988	1.3206	1.0686	.9973	1.1959	1.4151	1.3786	1.3860
47	Wyoming.....	.0108	.0104	.0113	.0096	.0004	.....	.....	.....
	Total	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000

NOTE.—The following example is given as an illustration of the use that can be made of Table C in connection with Table E in ascertaining the collections, approximately, for each State and Territory, on spirits, tobacco, fermented liquors, etc., for any year from 1864 to 1897, when such information is desired and a report for that year is not at hand. In the calculation of the percentages there is always a remainder. Hence, in reversing the process and multiplying the per cent (quotient) by the divisor the product will not equal the dividend exactly, but it will be so near to it as to answer most practical purposes.

The per cent of spirits for Illinois in 1885 was 30.4346. (See p. 246, Rep. 1890.) The total collections on spirits in the United States that year were \$67,511,208.63. (See p. 333, Rep. 1890.) $\$67,511,208.63 \times 30.4346 = \$20,546,766.30$. The actual collections were \$20,546,765.19 (see p. 27, Rep. 1885), showing a difference of only \$1.11 between the actual collections and the collections as obtained by calculation.

PERCENTAGES OF RECEIPTS, ETC.—Continued.

[illegible]

C.—COMPARATIVE STATEMENT SHOWING THE

STATES AND TERRITORIES.		TOBACCO.							
		Fiscal years ended June 30—							
		1880.	1881.	1882.	1883.	1884.	1885.	1886.	1887.
1	Alabama	.0919	.0963	.0910	.0683	.0922	.0859	.1059	.1081
2	Arizona	.0174	.0159	.0137	.0092	.0010	-----	-----	-----
3	Arkansas	.1074	.1043	.1094	.0732	.1055	.0966	.1073	.1006
4	California.....	1.9324	2.0873	2.3062	2.3482	2.3519	2.1184	1.8399	1.7786
5	Colorado	.0739	.0794	.0783	.0594	.0910	.1086	.1240	.1615
6	Connecticut.....	.4434	.4321	.4359	.4373	.4352	.4108	.4194	.4113
7	Dakota	.0279	.0293	.0338	.0369	.0057	-----	-----	-----
8	Delaware	.6407	.6129	.6032	.6013	.6371	.6823	.7144	.6748
9	District of Columbia.....	-----	-----	-----	-----	-----	-----	-----	-----
10	Florida	.4920	.5562	.5494	.5412	.6516	.7889	.8095	1.0353
11	Georgia	.1908	.1771	.1520	.1200	.1630	.1476	.1535	.1981
12	Idaho	.0052	.0066	.0085	.0067	.0005	-----	-----	-----
13	Illinois	6.4142	6.1881	6.0535	6.0120	5.4142	4.9481	4.8066	4.4084
14	Indiana.....	.8524	.8448	.8295	.7480	.7230	.6793	.6343	.6515
15	Iowa.....	.7675	.7273	.7429	.7195	.7685	.7870	.7254	.6803
16	Kansas	.2575	.2617	.2654	.2540	.2858	.3099	.3134	.3407
17	Kentucky	4.3415	3.7012	3.8633	4.2646	4.7911	4.8561	5.1872	5.0113
18	Louisiana.....	1.0838	1.2332	1.2274	1.1911	1.1636	1.1643	1.0609	.9937
19	Maine	.1338	.1197	.1081	.0895	.1051	.1041	.1011	.0935
20	Maryland	3.1464	3.2656	3.2248	3.4265	3.2874	3.4644	3.4007	3.3218
21	Massachusetts.....	1.5682	1.3755	1.3996	1.3031	1.3805	1.3977	1.4437	1.3266
22	Michigan	2.8795	2.9683	3.0531	3.0889	3.3224	3.7508	3.8497	3.7969
23	Minnesota.....	.2787	.2988	.3366	.3586	.4093	.4299	.4406	.4235
24	Mississippi.....	.0719	.0664	.0599	.0373	.0555	.0546	.0559	.0541
25	Missouri.....	6.1550	7.4068	7.8924	8.1616	8.8198	9.5023	10.4226	10.9535
26	Montana.....	.0096	.0110	.0154	.0153	.0428	.0273	.0285	.0298
27	Nebraska.....	.1516	.1317	.1289	.1266	.2093	.2337	.2563	.2817
28	Nevada	.0159	.0129	.0106	.0067	.0005	.0197	.0198	.0194
29	New Hampshire.....	.0815	.0791	.0655	.0629	.0745	.0672	.0650	.0608
30	New Jersey.....	8.3892	8.6824	8.6639	9.5198	7.9921	7.9305	8.8008	8.8327
31	New Mexico.....	.0133	.0186	.0194	.0153	.0240	.0230	.0209	.0188
32	New York.....	19.9762	20.0071	20.5446	21.0306	19.9776	19.4629	18.7459	17.6281
33	North Carolina	4.7325	4.2969	4.9088	4.3043	4.5035	4.2211	4.4850	4.8320
34	Ohio	8.3132	8.1342	7.0311	6.6504	6.7177	7.3329	6.7929	8.3760
35	Oregon	.0379	.0359	.0347	.0321	.0615	.0568	.0579	.0610
36	Pennsylvania.....	8.5482	8.7535	8.9584	9.0294	9.9986	10.0636	10.3343	10.7450
37	Rhode Island.....	.1577	.1499	.1354	.1237	.1391	.1342	.1451	.1302
38	South Carolina	.0899	.1006	.0909	.0666	.0761	.0729	.0758	.0736
39	Tennessee	.3331	.3201	.3551	.3182	.3891	.3864	.3998	.4267
40	Texas.....	.2155	.2046	.1875	.1557	.1985	.1898	.1826	.1851
41	Utah.....	.0155	.0142	.0140	.0111	.0010	-----	-----	-----
42	Vermont.....	.0592	.0598	.0577	.0578	.0629	.0607	.0582	.0541
43	Virginia	13.8056	13.2198	12.2370	11.2586	11.0480	10.2655	9.4344	8.6327
44	Washington	.0103	.0129	.0118	.0098	.0015	-----	-----	-----
45	West Virginia.....	.6434	.6438	.6161	.6341	.7157	.7564	.7271	.7673
46	Wisconsin.....	2.4228	2.4516	2.4706	2.6114	2.7049	2.8078	2.6537	2.3209
47	Wyoming.....	.0045	.0046	.0047	.0032	.0002	-----	-----	-----
Total		100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000

PERCENTAGES OF RECEIPTS, ETC.—Continued.

[illegible]

C.—COMPARATIVE STATEMENT SHOWING THE

	STATES AND TERRITORIES.	OLEOMARGARINE.							
		Fiscal years ended June 30—							
		1887.*	1888.	1889.	1890.	1891.	1892.	1893.	1894.
1	Alabama	0.1847	0.0701	0.2896	0.4487	0.2085	0.5009	0.2641	0.3255
2	Arizona								
3	Arkansas	.7181	.2245	.5191	.1717	.1032	.2033	.1932	.1630
4	California			.0027	.0789	.1102	.0809	.2155	.4590
5	Colorado	2.0193	.8276	.4290	.6152	.5889	.5442	.7818	.3804
6	Connecticut	1.8125	17.6754	17.1792	14.9659	11.2793	8.3943	7.7131	8.2675
7	Dakota								
8	Delaware	.0897							
9	District of Columbia ..								
10	Florida	.0594	.0371	.1382	.1028	.2035	.4768	.3129	.3170
11	Georgia	.0956	.0764	.0116	.0087	.0742	.3260	.3746	.2768
12	Idaho								
13	Illinois	36.7508	46.3817	45.3413	56.3192	59.3784	52.8833	51.8119	51.9491
14	Indiana	7.9317	9.6151	9.5953	.8594	.2893	.5451	2.0268	2.4715
15	Iowa	.0365	.0435	.0288	.0051	.0197	.0965	.6533	.4423
16	Kansas	4.4992	4.7030	5.4745	6.5555	7.5403	11.2894	13.1349	12.5929
17	Kentucky	1.0490	.7260	.5632	.6662	.5171	.5256	.5083	.4302
18	Louisiana	.3013	.1991	.3511	.3424	.2696	.3206	.3754	.2264
19	Maine	.0674							
20	Maryland	.2320	.1183	.1561	.0987	.0437	.1444	.3450	.6126
21	Massachusetts	7.4158	4.8980	4.5333	3.6821	1.7095	1.2089	1.0919	1.2313
22	Michigan	2.9298	2.6878	2.6069	2.2429	.7325	1.9003	1.1839	1.6138
23	Minnesota	.1175				.1058	.2936	.2352	.2930
24	Mississippi	.0149							
25	Missouri	1.0464	1.7018	1.3638	2.0835	3.2012	3.9247	3.8820	3.0534
26	Montana	.6205	.2828	.4867	.3955	.4117	.5978	.6525	.4113
27	Nebraska	.4052	.1016	.3441	.1582	.2740	3.5940	4.4705	4.2158
28	Nevada	.1376							
29	New Hampshire	.1849	.2877	.1548	.1831	.0571	.0848	.1242	.1504
30	New Jersey	.8646	.2386	.6750	.3174	.3138	.3813	.3456	.4941
31	New Mexico	.4222	.1192	.0139	.0130	.0030	.0284	.0928	.0585
32	New York	6.9817	.2381	.0747		.0312	.1988	.0991	.3742
33	North Carolina	.0061		.0022		.0096	.0597	.0795	.0305
34	Ohio	4.1053	5.4496	6.4927	6.4499	5.8206	5.4504	4.8370	4.8672
35	Oregon		.1338	.3221	.2803	.4084	.8112	.6235	.4796
36	Pennsylvania	4.8789	1.9387	1.4302	1.5924	5.1529	2.9994	1.4939	1.6279
37	Rhode Island	11.6411							
38	South Carolina			.0009		.0126	.0973	.0876	.1195
39	Tennessee	.7050	.3263	.2746	.4123	.3150	.4274	.5675	.3861
40	Texas	.6155	.3467	.4531	.3612	.3388	.5758	.5902	.6566
41	Utah								
42	Vermont								
43	Virginia	.1007	.0285	.0886	.0132	.0913	.2778	.1920	.2452
44	Washington								
45	West Virginia	.0431	.0106	.0309	.1539	.1906	.1798	.2357	.2837
46	Wisconsin	.9180	.5124	.5718	.4227	.1945	.5773	.4046	.4937
47	Wyoming								
	Total	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000

* Last eight months of fiscal year 1887.

PERCENTAGES OF RECEIPTS, ETC.—Continued.

OLEOMARGARINE.			FILLED CHEESE.	PLAYING CARDS.			PENALTIES, ETC., COL- LECTED.		
Fiscal years ended June 30—									
1895.	1896.	1897.	1897.†	1895.‡	1896.	1897.	1864.	1865.	1866.
0. 0839	0. 2119	0. 1733	-----	0. 2284	0. 0030	0. 0016	-----	-----	0. 0449
. 1695	. 1307	. 1323	-----	. 3404	. 0088	. 0073	-----	-----	. 0352
. 4705	. 0613	-----	-----	3. 7934	. 6632	. 4097	3. 9251	7. 4982	9. 9154
. 4952	. 3123	. 2228	-----	. 8275	. 0331	. 0296	. 3059	. 0072	. 1381
10. 8199	12. 2490	11. 5491	-----	1. 5907	. 1263	. 0031	. 4248	. 1587	. 0998
-----	-----	-----	-----	-----	-----	-----	. 0836	. 0183	. 0392
-----	-----	-----	-----	-----	-----	-----	. 4621	. 9943	. 2229
. 4896	. 4564	. 4847	-----	. 2178	. 0071	. 0020	-----	-----	-----
. 2687	. 2862	. 2839	-----	. 7788	. 0204	. 0036	-----	-----	. 2089
-----	-----	-----	-----	-----	-----	-----	-----	-----	. 0054
49. 6420	51. 9737	52. 0289	95. 7273	5. 7078	. 1806	. 4658	3. 4423	8. 3394	13. 4066
1. 4872	1. 6649	3. 1968	. 1053	6. 1941	12. 5411	7. 5275	1. 5256	1. 3213	1. 0296
. 1395	. 2417	-----	-----	1. 7810	. 0201	. 0045	. 9368	. 4897	. 9646
10. 2572	10. 0508	11. 0444	-----	. 8251	. 0117	. 0072	. 4797	. 1122	. 1153
. 4679	. 5585	. 4255	-----	. 6459	. 0066	. 0039	1. 8385	1. 9967	2. 3253
. 3213	. 7925	. 5048	1. 3536	. 9590	. 0077	. 0070	3. 0558	3. 7546	. 2738
-----	-----	-----	-----	-----	-----	-----	. 4487	. 3479	. 1706
. 5724	. 5888	. 5427	2. 2515	1. 2159	. 0175	. 0206	2. 0091	9. 7559	1. 5851
1. 2536	. 2826	. 1071	-----	3. 1700	. 1661	. 1257	10. 9760	9. 7172	11. 3454
1. 7591	1. 6162	1. 0281	-----	9. 0495	12. 4521	14. 0150	. 8711	1. 0736	. 6496
. 3313	. 1358	. 0464	. 0526	1. 8467	. 0389	. 0029	. 1368	. 2485	. 0542
-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
2. 8434	1. 6376	1. 0577	. 2093	3. 0138	. 0870	. 0244	6. 8003	5. 4134	2. 7232
. 5972	. 0889	. 0046	-----	1. 3793	. 1348	. 0741	-----	-----	. 0087
4. 4978	2. 7307	. 0921	-----	1. 1047	. 1923	. 0132	. 0135	. 0044	. 0573
-----	-----	-----	-----	-----	-----	-----	. 1851	. 5908	. 3428
. 1925	. 0704	. 0275	-----	1. 0841	. 0516	. 0067	. 7016	. 4052	. 1318
. 6367	. 8737	1. 4310	. 0474	. 5874	. 0068	. 0011	1. 2796	1. 8691	1. 8610
. 0904	. 0702	. 0731	-----	. 5614	. 0144	. 0009	. 0062	. 0207	. 0216
. 4573	. 2424	. 1329	-----	22. 5327	33. 6349	30. 0159	38. 8768	28. 1369	26. 9055
. 0478	. 0197	. 3162	-----	. 1494	. 0019	. 0019	-----	-----	. 0279
6. 5464	8. 5671	11. 8101	-----	20. 1162	38. 9526	47. 1101	4. 3867	5. 8484	8. 4662
. 2106	. 0444	. 0307	-----	1. 5899	. 0337	. 0040	. 0040	. 0183	. 0379
2. 6110	1. 8168	1. 4164	. 0526	3. 5373	. 1767	. 0716	13. 8350	9. 0784	8. 7662
-----	-----	-----	-----	-----	-----	-----	. 5548	. 4240	. 2517
. 1513	. 1948	. 0770	-----	. 1793	. 0282	. 0020	-----	-----	. 0477
. 1756	. 1863	. 1911	-----	. 6083	. 0211	. 0029	-----	1. 0657	6. 3317
. 6629	. 5486	. 7045	-----	1. 5065	. 0587	. 0156	-----	-----	. 0479
-----	-----	-----	-----	-----	-----	-----	-----	. 0435	. 0733
-----	-----	-----	-----	-----	-----	-----	. 4273	. 0801	. 0580
. 2284	. 3146	. 4062	. 0369	. 5901	. 1578	. 0016	. 0275	. 1187	. 0917
-----	-----	-----	-----	-----	-----	-----	. 0072	. 1096	. 0205
. 4281	. 7076	. 4436	. 0316	. 3645	. 0077	. 0091	. 4075	. 1029	. 1117
. 5938	. 2729	. 3145	. 1319	1. 9231	. 1355	. 0079	1. 5650	. 8362	. 9857
-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
100. 0000	100. 0000	100. 0000	100. 0000	100. 0000	100. 0000	100. 0000	100. 0000	100. 0000	100. 0000

† Last ten months of fiscal year 1897.

‡ Last ten months of fiscal year 1895.

PERCENTAGES OF RECEIPTS, ETC.—Continued.

PENALTIES, ETC., COLLECTED.							AGGREGATE RECEIPTS.		
Fiscal years ended June 30—									
1891.	1892.	1893.	1894.	1895.	1896.	1897.	1864.	1865.	1866.
.7906	.3651	.2976	1.0274	.8644	.6742	2.1109	-----	-----	1.4253
.0269	.1923	.1447	.1719	.3758	.1450	.4809	-----	-----	.0884
3.4805	10.8030	17.6939	5.8525	4.8579	7.1814	3.1435	1.5306	2.0009	1.7000
.0457	.4307	.5339	.3317	.3204	.1567	-----	.0376	.0672	.0519
2.6541	1.4389	1.3534	1.3207	1.4109	1.4076	.4114	2.9879	3.3362	3.3238
-----	-----	-----	-----	-----	-----	-----	.3570	.4160	.3496
-----	-----	-----	-----	-----	-----	-----	.3341	.3798	.2645
.1098	.0223	.0744	.6337	.5553	.8933	.2361	-----	-----	.0339
.7688	.4920	.9327	1.3202	.5010	2.9854	3.7838	-----	-----	1.4861
-----	-----	-----	-----	-----	-----	-----	-----	-----	.0274
2.0431	2.7591	2.9149	9.4152	13.7637	6.2600	4.2729	9.0370	4.8316	5.3107
1.1556	3.0373	3.1297	1.3177	1.6708	1.8895	.7960	3.1026	2.4459	1.8685
2.6739	3.7702	4.7328	4.2133	3.8381	3.0250	2.8109	.5773	.8862	.9365
.1819	.1414	.6711	.9796	1.0714	.2384	.4634	.0597	.1092	.1239
2.0254	5.0060	5.3460	14.6955	6.9145	3.3592	3.1776	3.6029	2.4641	2.0426
1.2333	1.3735	.7153	.8972	.5094	.2648	.1065	2.0767	.8698	2.1377
-----	-----	-----	-----	-----	-----	-----	1.1815	1.3286	.9736
1.4290	.4713	.6025	2.7473	2.3771	2.1526	.3440	2.7489	2.7511	2.6760
8.9325	31.9975	6.3462	6.3357	4.4793	8.5935	3.4115	11.1144	12.8101	12.0681
3.4557	2.9807	2.0190	1.4537	1.8471	1.2417	1.0688	1.0966	1.3203	1.2006
.6670	.2294	.1916	.1503	1.8119	1.9322	4.6831	.0801	.1303	.1317
-----	-----	-----	-----	-----	-----	-----	-----	-----	.2695
3.4622	4.7120	13.2414	2.7219	3.0394	3.7998	4.1441	3.0198	2.7803	2.5833
.0053	.0364	.0171	-----	.0979	1.0538	9.1140	-----	.0183	.0391
.5132	1.8242	1.0344	1.0984	1.3302	.8251	1.7249	.0245	.0291	.0348
-----	-----	-----	-----	-----	-----	-----	.0728	.1461	.0978
.5649	1.0081	1.0591	1.3926	1.8668	1.8168	1.7651	.9808	1.2910	1.2004
1.9203	.5218	.5730	3.7784	1.3262	1.1697	1.9504	2.8453	3.8502	3.5153
.1991	.6069	.5551	.2009	.0148	.0108	.1721	.0100	.0249	.0246
26.9266	5.5008	8.3642	4.2955	10.8888	10.0893	10.5857	24.8485	27.2475	24.8068
4.1042	2.8580	4.7189	7.1146	12.4263	14.7161	9.9667	-----	-----	.1429
11.2150	3.0924	3.7093	2.1205	2.5158	1.7322	2.3468	11.1612	8.1289	8.8754
.3005	.2248	-----	.1273	.5888	.3694	.2459	.0950	.0808	.0964
4.9517	2.5483	6.6394	13.5691	6.8396	4.0426	6.5629	12.8092	15.3665	13.7762
-----	-----	-----	-----	-----	-----	-----	1.8123	2.1880	2.1115
.4364	.3284	.4919	.1856	1.0091	.3853	.4514	-----	-----	.3403
3.4044	4.4811	5.7837	2.0706	3.0300	6.9637	8.9025	.5503	.8144	1.1664
1.1672	2.4096	1.4373	1.2519	.6894	1.2353	.6202	-----	-----	.5427
-----	-----	-----	-----	-----	-----	-----	.0126	.0212	.0214
-----	-----	-----	-----	-----	-----	-----	.4228	.4554	.4147
1.0860	2.5855	3.0615	5.5172	4.2230	5.2152	7.7106	.1256	.1123	.4054
-----	-----	-----	-----	-----	-----	-----	.0204	.0389	.0166
6.7827	.9144	.9267	.6405	.3715	1.3350	.6154	.3213	.3225	.3520
1.2865	.8366	.6873	1.0514	2.5734	2.8394	1.8200	.9427	.9364	.9457
-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000	100.0000

C.—COMPARATIVE STATEMENT SHOWING THE

STATES AND TERRITORIES.		AGGREGATE RECEIPTS.						
		Fiscal years ended June 30—						
		1867.	1868.	1869.	1870.	1871.	1872.	1873.
1	Alabama	1. 6601	2. 4419	. 3302	. 3555	. 2845	. 2066	. 1435
2	Arizona	. 0011	. 0079	. 0079	. 0093	. 0132	. 0135	. 0128
3	Arkansas	. 7062	. 4818	. 1014	. 2204	. 1021	. 0818	. 0836
4	California	2. 7233	3. 7388	3. 1669	2. 7467	2. 8207	2. 6483	2. 2285
5	Colorado	. 0611	. 0680	. 0427	. 0441	. 0547	. 0549	. 0713
6	Connecticut	3. 0561	2. 5108	1. 6364	1. 5305	1. 1159	1. 0448	. 8225
7	Dakota	. 0008	. 0058	. 0076	. 0052	. 0056	. 0052	. 0072
8	Delaware	. 3168	. 3357	. 2972	. 2698	. 3472	. 3470	. 4041
9	District of Columbia	. 2838	. 2769	. 3119	. 3070	. 2094	. 1882	. 1256
10	Florida	. 2249	. 2298	. 0501	. 0635	. 0947	. 0863	. 1488
11	Georgia	1. 8085	3. 5074	. 7064	. 6829	. 5763	. 5058	. 4498
12	Idaho	. 0328	. 0544	. 0546	. 0390	. 0415	. 0208	. 0181
13	Illinois	4. 8818	4. 3164	9. 1334	10. 9599	11. 8239	13. 7032	15. 5222
14	Indiana	1. 6616	1. 3365	2. 7056	3. 0109	3. 7525	4. 7198	5. 3438
15	Iowa	. 8359	. 6746	1. 0895	. 8224	. 8460	. 9261	. 9534
16	Kansas	. 1481	. 1449	. 1711	. 2048	. 1852	. 1400	. 1520
17	Kentucky	2. 1824	2. 3619	5. 2768	5. 9009	5. 0942	5. 0716	5. 1354
18	Louisiana	2. 5095	2. 1833	1. 3299	1. 7794	1. 4958	1. 4118	1. 2607
19	Maine	. 9376	. 9096	. 4684	. 4817	. 3223	. 2620	. 2021
20	Maryland	2. 4835	2. 4427	3. 1795	3. 2457	2. 8965	3. 2882	2. 4976
21	Massachusetts	11. 3201	10. 1287	6. 4830	6. 3763	5. 3186	5. 4893	3. 5396
22	Michigan	1. 2542	1. 5736	1. 8476	1. 7421	2. 0643	2. 0815	2. 0759
23	Minnesota	. 1822	. 2102	. 2540	. 2792	. 1975	. 2159	. 2178
24	Mississippi	1. 8471	2. 1408	. 1357	. 1700	. 1863	. 1159	. 1205
25	Missouri	2. 6173	2. 8035	3. 7026	3. 5834	3. 9845	4. 0054	4. 0086
26	Montana	. 0312	. 0618	. 0450	. 0618	. 0642	. 0251	. 0226
27	Nebraska	. 0435	. 0729	. 1128	. 1841	. 1755	. 1697	. 2287
28	Nevada	. 1169	. 1763	. 1605	. 1122	. 0810	. 0671	. 0680
29	New Hampshire	1. 1616	1. 1078	. 4554	. 3774	. 3104	. 2639	. 3063
30	New Jersey	3. 1800	3. 2496	2. 6515	2. 4322	1. 9227	2. 1608	2. 4163
31	New Mexico	. 0259	. 0328	. 0305	. 0280	. 0272	. 1206	. 0219
32	New York	23. 7079	22. 4788	24. 9716	21. 7006	22. 5774	20. 3677	18. 0880
33	North Carolina	. 6645	1. 1282	. 5247	. 8348	1. 0653	. 9614	1. 3254
34	Ohio	8. 0212	6. 9752	11. 2681	11. 6786	11. 8473	12. 9275	13. 9770
35	Oregon	. 1416	. 1999	. 1202	. 1965	. 1224	. 1089	. 0692
36	Pennsylvania	11. 1156	10. 4244	10. 8163	9. 9956	9. 8031	8. 0027	7. 3655
37	Rhode Island	2. 0353	1. 6277	. 8994	. 7653	. 5259	. 5524	. 3054
38	South Carolina	. 7323	1. 5034	. 2474	. 2459	. 2023	. 1728	. 1574
39	Tennessee	1. 3499	2. 1209	. 8780	. 8778	. 6837	. 6651	. 6065
40	Texas	1. 2945	1. 0282	. 3378	. 2333	. 2742	. 2796	. 2563
41	Utah	. 0259	. 0280	. 0475	. 0276	. 0313	. 0342	. 0384
42	Vermont	. 3975	. 3551	. 2228	. 2103	. 2185	. 1378	. 0714
43	Virginia	. 7926	1. 0175	1. 9186	3. 2802	4. 1598	4. 2837	6. 9115
44	Washington	. 0318	. 0400	. 0345	. 0497	. 0287	. 0207	. 0147
45	West Virginia	. 3807	. 4520	. 3937	. 4518	. 4906	. 4038	. 4231
46	Wisconsin	1. 0128	1. 0336	1. 3697	1. 4103	1. 5466	1. 7348	1. 7710
47	Wyoming .....	.....	.....	. 0036	. 0154	. 0085	. 0058	. 0100
Total.....		100. 0000	100. 0000	100. 0000	100. 0000	100. 0000	100. 0000	100. 0000

PERCENTAGES OF RECEIPTS, ETC.—Continued.

[illegible]

D.—COMPARATIVE TABLE SHOWING THE AGGREGATE RECEIPTS OF INTERNAL STATES, BY FISCAL YEARS, FROM

[The notes to the references in this table

DISTRICTS.		FISCAL YEARS ENDED JUNE 30—				
		1863.	1864.	1865.	1866.	1867.
ALABAMA.						
1	First (1).....				\$2, 917, 189. 13	\$1, 842, 963. 82
	First (2).....					
2	Second (1).....				1, 118, 080. 44	1, 831, 443. 70
	Second (2).....					
	Second (3).....					
3	Third (1).....				97, 041. 48	444, 722. 71
	Total.....				4, 132, 311. 05	4, 119, 130. 23
ARKANSAS.						
1	First (5).....				256, 147. 11	783, 336. 76
2	Second (5).....					886, 061. 17
3	Third (a) (5).....					82 819. 25
	Third (6).....					
	Total.....				256, 147. 11	1, 752, 157. 18
CALIFORNIA.						
1	First (7).....	\$348, 828. 56	\$1, 136, 116. 28	\$2, 733, 873. 74	3, 473, 692. 91	5, 199, 567. 48
	First (8).....					
	First (9).....					
2	Second (7).....	43, 405. 01	114, 000. 13	242, 346. 37	343, 746. 65	445, 079. 95
3	Third (10).....	58, 378. 00	94, 534. 84	148, 981. 22	178, 980. 98	187, 634. 49
	Fourth (11).....	141, 738. 31	263, 564. 87	676, 910. 05	696, 990. 19	707, 217. 12
4	Fourth (12).....					
	Fourth (13).....					
5	Fifth (11).....	39, 481. 95	68, 172. 25	141, 941. 10	235, 487. 80	217, 632. 65
	Total.....	631, 831. 83	1, 676, 388. 37	3, 944, 052. 48	4, 928, 898. 53	6, 757, 131. 69
CONNECTICUT.						
1	First (18).....	572, 438. 90	1, 152, 896. 36	2, 299, 479. 81	2, 864, 903. 51	2, 548, 344. 02
	First (19).....					
	First (20).....					
2	Second (21).....	399, 342. 34	898, 966. 1	1, 863, 831. 34	2, 791, 672. 05	2, 126, 724. 98
	Second (22).....					
3	Third (18).....	324, 349. 24	668, 223. 12	1, 279, 600. 90	1, 733, 587. 49	1, 367, 288. 31
4	Fourth (21).....	256, 484. 37	552, 430. 36	1, 133, 152. 16	2, 246, 524. 85	1, 540, 613. 26
5	Fifth (23).....					
	Total.....	1, 552, 614. 85	3, 272, 515. 95	6, 576, 064. 21	9, 636, 687. 90	7, 582, 970. 57
GEORGIA.						
1	First (29).....				411, 057. 63	507, 262. 24
	Second (30).....				2, 251, 265. 98	2, 136, 073. 50
2	Second (31).....					
	Second (32).....					
	Second (33).....					
3	Third (29).....				1, 249, 422. 93	1, 262, 036. 09
	Third (34).....					
	Third (32).....					
4	Fourth (30).....				396, 830. 46	582, 069. 07
	Total.....				4, 308, 577. 00	4, 487, 440. 90
ILLINOIS.						
1	First (35).....	865, 254. 98	3, 739, 478. 21	3, 953, 665. 95	7, 095, 203. 40	5, 467, 986. 87
	First (36).....					
2	Second (5).....	72, 702. 98	378, 046. 63	374, 308. 89	588, 209. 86	337, 461. 39
	Second (37).....					
	Second (38).....					
3	Third (39).....	78, 742. 48	252, 210. 57	344, 604. 83	547, 715. 19	442, 942. 38
	Fourth (40).....	207, 290. 33	977, 177. 16	658, 005. 33	1, 147, 629. 71	1, 626, 967. 73
4	Fourth (41).....					
	Fourth (42).....					
5	Fifth (35).....	166, 620. 42	2, 689, 125. 64	1, 466, 519. 10	1, 202, 275. 08	639, 194. 31
	Fifth (44).....					
6	Sixth (5).....	62, 907. 40	129, 811. 72	284, 327. 58	455, 161. 88	409, 331. 63
7	Seventh (45).....	102, 825. 99	177, 984. 05	215, 175. 26	1, 426, 229. 60	1, 051, 360. 62
	Eighth (45).....	98, 608. 04	641, 296. 98	746, 362. 28	1, 094, 005. 80	895, 860. 38
8	Eighth (46).....					
	Eighth (44).....					

REVENUE IN EACH COLLECTION DISTRICT, STATE, AND TERRITORY OF THE UNITED
SEPTEMBER 1, 1862, TO JUNE 30, 1897.

will be found on pages 350-353.]

FISCAL YEARS ENDED JUNE 30—						
1868.	1869.	1870.	1871.	1872.	1873.	
\$1,364,609.54	\$257,988.05	\$233,676.68	\$132,204.53	\$130,333.60	\$81,836.63	} 1
2,377,812.39	166,091.07	296,734.19	121,128.60	78,755.20	40,369.94	
537,183.88	48,237.13	65,289.30	110,425.24	29,071.34	30,286.78	} 2
4,279,605.81	472,316.25	595,700.17	363,758.37	238,160.14	152,493.35	
540,690.88	22,951.51	205,469.37	47,400.88	40,849.27	23,252.19	} 1
231,940.75	93,333.73	131,520.65	56,547.31	34,786.02	37,482.57	
71,758.36	28,699.83	32,294.08	26,576.28	18,665.93	28,126.26	} 3
844,389.99	144,985.07	369,284.10	130,524.47	94,301.22	88,861.02	
5,160,081.83	3,364,162.38	3,151,998.32	2,226,231.40	2,490,717.82	1,734,547.63	} 1
			598,678.41		256,055.20	
498,423.17	353,364.23	359,043.24	232,053.85	196,042.27	113,445.41	} 2
132,039.78	166,578.86	200,629.61	146,822.59		174,218.97	
542,634.82	481,363.71	568,890.25	304,952.44	285,832.25		} 3
219,346.85	164,078.26	321,877.89	98,182.89	80,925.05	89,643.86	
6,552,526.45	4,529,547.44	4,602,439.31	3,606,921.58	3,053,517.39	2,367,911.07	} 4
1,456,323.76	936,528.89	1,020,409.28	648,671.05	544,049.21	247,170.66	
					251,588.03	} 1
1,263,959.37	612,503.22	760,691.38	376,938.54	345,751.21	194,806.04	
787,104.36	313,154.48	299,599.94	154,831.98	144,726.52	51,390.01	} 2
893,010.88	478,319.36	483,776.54	246,429.34	170,087.70	129,030.25	
4,400,398.37	2,340,505.95	2,564,477.14	1,426,870.91	1,204,614.64	873,984.99	} 3
750,690.50	240,190.72	260,456.61	138,077.19	112,845.86	90,492.97	
2,739,432.31	255,731.22	330,115.95	155,277.11	99,355.47	57,361.33	} 1
1,674,719.52	255,782.51	227,960.08	154,782.68	125,561.46	117,647.87	} 2
982,122.36	258,577.12	325,708.74	288,807.04	245,397.39	212,457.73	
6,146,964.69	1,010,281.57	1,144,241.38	736,944.02	583,160.18	477,959.90	} 3
3,998,315.33	6,771,168.61	8,395,131.87	7,269,582.79	6,155,659.12	6,798,288.11	
300,455.06	351,458.21	398,012.17	245,842.68	147,511.81	60,209.18	} 1
220,659.50	355,364.66	576,926.96	757,663.64	751,763.04	550,937.78	
648,260.05	1,185,292.87	1,602,059.85	1,233,013.65	1,723,054.91	1,203,453.25	} 2
319,839.15	1,591,351.02	3,663,260.07	2,553,970.87	4,108,333.42	4,766,975.11	
250,042.44	396,465.53	541,399.74	380,103.35	559,911.41	354,950.98	} 3
283,085.74	624,180.36	746,513.53	789,495.36	230,067.95	170,921.89	
470,594.57	788,314.06	1,215,798.16	814,509.77	1,150,031.23	1,866,513.65	} 4

D.—COMPARATIVE TABLE SHOWING THE AGGREGATE RECEIPTS OF

DISTRICTS.		FISCAL YEARS ENDED JUNE 30—				
		1874.	1875.	1876.	1877.	1878.
ALABAMA.						
1	First (1).....	\$51,749.47	\$53,690.08	\$44,718.07	\$18,116.16	.....
	First (2).....				28,116.30	\$67,967.87
2	Second (1).....	59,450.27	41,992.84	46,978.18	18,676.52	.....
	Second (2).....				32,712.12	70,001.70
	Second (3).....					.....
3	Third (1).....	24,592.87	20,006.45	17,644.72	10,388.90	.....
	Total.....	135,792.61	115,689.37	109,340.97	108,010.00	137,969.57
ARKANSAS.						
1	First (5).....	18,478.01	15,038.86	3,192.94	.....	.....
2	Second (5).....	26,402.93	21,160.69	4,250.66	.....	.....
3	Third (a) (5).....	23,996.00	39,177.89	12,060.60	.....	.....
	Third (6).....			48,696.88	85,850.09	115,735.77
	Total.....	68,876.94	75,377.44	68,201.08	85,850.09	115,735.77
CALIFORNIA.						
1	First (7).....					.....
	First (8).....					.....
	First (9).....	2,262,713.81	2,726,075.19	2,815,656.29	2,434,703.01	1,844,481.07
2	Second (7).....		326.13			.....
3	Third (10).....					.....
	Fourth (11).....	146,880.33	161,294.80	45,718.40	.....	.....
4	Fourth (12).....			206,570.34	314,890.73	302,308.39
	Fourth (13).....					.....
5	Fifth (11).....	72,247.36	100,337.14	27,094.87		.....
	Total.....	2,481,841.50	2,988,033.26	3,095,039.90	2,749,593.74	2,146,789.46
CONNECTICUT.						
1	First (18).....		* .02			.....
	First (19).....	367,211.55	388,542.59	378,663.41	336,998.04	299,882.69
	First (20).....					.....
2	Second (21).....	49,989.54	27.00			.....
	Second (22).....	142,098.09	239,128.35	279,451.10	324,422.22	280,452.90
3	Third (18).....		* 20.00			.....
4	Fourth (21).....	21,079.93				.....
5	Fifth (23).....					.....
	Total.....	580,379.11	627,717.96	658,114.51	661,420.26	580,335.59
GEORGIA.						
1	First (29).....	55,588.98	55,111.65	47,202.52	4,286.41	.....
	Second (30).....	66,910.66	63,643.12	56,727.60	7,047.24	.....
2	Second (31).....				112,593.46	38,532.05
	Second (32).....					197,950.89
	Second (33).....					.....
	Third (29).....	85,548.87	88,362.85	80,509.41	24,002.05	.....
3	Third (34).....				84,078.87	19,018.02
	Third (32).....					78,018.94
4	Fourth (30).....	176,574.04	181,109.22	178,286.91	46,871.27	.....
	Total.....	384,622.55	388,226.84	362,726.44	278,879.30	333,519.90
ILLINOIS.						
1	First (35).....	6,606,125.82	7,839,298.64	8,971,565.08	8,448,186.99	8,185,225.67
	First (36).....					.....
	Second (5).....	56,279.56	57,799.81	24,595.97	.....	.....
2	Second (37).....			193,544.97	217,090.03	220,756.51
	Second (38).....					.....
3	Third (39).....	319,475.35	617,937.87	1,299,832.96	1,038,352.74	857,227.95
	Fourth (40).....	984,958.64	1,097,690.25	792,141.53	.....	.....
4	Fourth (41).....			472,885.50	463,270.98	.....
	Fourth (42).....				925,935.51	1,105,926.97
5	Fifth (35).....	4,716,712.55	4,851,139.18	8,003,048.41	7,598,502.78	6,594,669.22
	Fifth (44).....					.....
6	Sixth (5).....	355,864.69	366,387.65	99,654.16	.....	.....
7	Seventh (45).....	70,228.53	79,010.14	86,617.82	79,937.18	52,428.08
	Eighth (45).....	1,619,096.60	1,840,931.27	2,933,064.45	2,639,666.76	2,029,688.18
8	Eighth (46).....					.....
	Eighth (44).....					.....

INTERNAL REVENUE IN EACH COLLECTION DISTRICT, ETC.—Continued.

FISCAL YEARS ENDED JUNE 30—							
1879.	1880.	1881.	1882.	1883.	1884.	1885.	
\$50,084.72	\$63,256.41	\$55,430.37	\$73,504.25	\$50,941.26	\$1,481.70		} 1
72,149.66	72,633.97	75,221.02	67,028.67	57,732.59	3,462.37		
					80,454.26	\$73,315.34	
							3
122,234.38	135,890.38	130,651.39	140,532.92	108,673.85	85,398.33	73,315.34	
							1
							2
115,219.57	126,089.12	132,086.94	109,039.36	97,715.53	91,009.87	87,292.48	} 3
115,219.57	126,089.12	132,086.94	109,039.36	97,715.53	91,009.87	87,292.48	
							1
1,911,385.48	2,437,650.82	3,277,931.88	3,814,692.86	3,675,820.34	3,098,043.62	2,342,080.55	} 2
							3
306,113.21	345,983.82	335,458.98	312,484.65	326,552.80	57,123.91	252,137.75	} 4
					229,598.42	18,941.83	
							5
2,217,498.69	2,783,634.64	3,613,390.86	4,127,177.51	4,002,373.14	3,384,765.95	2,613,160.13	
							1
251,313.21	212,856.33	283,883.46	263,811.83	220,524.34	30,429.36		} 1
					357,848.25	412,626.19	
271,945.46	248,323.80	295,806.56	301,989.45	286,466.50	40,093.32		} 2
							3
							4
							5
523,258.67	461,180.13	579,690.02	565,801.28	506,990.84	428,370.93	412,626.19	
							1
							} 2
214,714.35	223,543.92	266,405.74	264,054.22	307,770.27	24,192.09		
					352,285.69	316,441.40	
							} 3
108,056.25	98,530.26	97,727.74	95,306.66	87,890.76	3,264.06		
							4
322,770.60	322,074.18	364,133.48	359,360.88	395,661.03	379,741.84	316,441.40	
8,270,947.97	8,936,614.85	9,905,157.69	10,466,026.54	9,119,191.79	8,447,053.80	8,001,784.74	} 1
236,270.45	233,160.93	247,243.89	261,351.75	254,223.33	16,986.35		} 2
					212,616.78	222,400.84	
809,835.58	705,363.28	566,405.64	676,981.44	101,092.49	2,929.11		3
							} 4
967,731.85	983,112.88	1,203,221.51	1,247,764.75	772,861.95	428,070.12	301,319.27	
6,930,169.57	10,324,576.75	11,425,131.77	13,267,988.65	13,963,625.50	13,036,354.77	13,298,687.18	} 5
							6
50,273.78	57,203.42	67,884.77	75,595.53	54,731.27	4,525.49		} 7
1,490,264.30	815,000.92	1,407,226.90	1,429,153.26	1,116,936.93	126,645.85		
					791,811.50	903,888.47	8

D.—COMPARATIVE TABLE SHOWING THE AGGREGATE RECEIPTS OF

DISTRICTS.		FISCAL YEARS ENDED JUNE 30—					
		1886.	1887.	1888.	1889.	1890.	1891.
ALABAMA.							
1	{ First (1)						
	{ First (2)						
	{ Second (1)						
2	{ Second (2)						
	{ Second (3)	\$81,038.08	\$78,542.76	\$79,617.65	\$92,762.36	\$118,800.50	\$93,835.50
3	{ Third (1)						
	Total	81,038.08	78,542.76	79,617.65	92,762.36	118,800.50	93,835.50
ARKANSAS.							
1	{ First (5)						
2	{ Second (5)						
3	{ Third (a) (5)						
	{ Third (6)	94,893.08	97,630.38	106,541.78	120,719.22	119,015.70	97,639.79
	Total	94,893.08	97,630.38	106,541.78	120,719.22	119,015.70	97,639.79
CALIFORNIA.							
1	{ First (7)						
	{ First (8)						
	{ First (9)	1,783,232.13	1,790,636.94	1,892,647.78	1,783,649.27	1,677,990.97	1,767,055.69
2	{ Second (7)						
3	{ Third (10)						
	{ Fourth (11)						
4	{ Fourth (12)	307,552.71	290,584.63				
	{ Fourth (13)			306,767.33	313,363.91	336,633.93	313,572.31
5	{ Fifth (11)						
	Total	2,090,784.84	2,081,221.57	2,199,415.11	2,097,013.18	2,014,624.90	2,080,628.00
CONNECTICUT.							
1	{ First (18)						
	{ First (19)						
	{ First (20)	461,971.84	481,405.47				
2	{ Second (21)						
	{ Second (22)						
3	{ Third (18)						
4	{ Fourth (21)						
5	{ Fifth (23)			804,708.30	785,714.88	813,263.98	968,936.38
	Total	461,971.84	481,405.47	804,708.30	785,714.88	813,263.98	968,936.38
GEORGIA.							
1	{ First (29)						
	{ Second (30)						
2	{ Second (31)						
	{ Second (32)						
	{ Second (33)	304,384.29	336,705.86	380,673.22	436,119.14	555,085.14	569,950.91
3	{ Third (29)						
	{ Third (34)						
4	{ Third (32)						
	{ Fourth (30)						
	Total	304,384.29	336,705.86	380,673.22	436,119.14	555,085.14	569,950.91
ILLINOIS.							
1	{ First (35)	7,248,194.73	8,851,922.56				
	{ First (36)			9,463,818.28	9,134,585.96	10,371,325.12	13,964,833.21
2	{ Second (5)						
	{ Second (37)						
	{ Second (38)	225,279.14	241,450.64				
3	{ Third (39)						
4	{ Fourth (40)						
	{ Fourth (41)						
	{ Fourth (42)	335,071.91	357,801.42				
5	{ Fifth (35)	13,913,381.95	13,657,928.09				
	{ Fifth (44)			18,388,340.56	19,322,265.26	23,126,584.20	21,624,477.69
6	{ Sixth (5)						
7	{ Seventh (45)						
	{ Eighth (45)						
8	{ Eighth (46)	1,632,815.41	1,136,906.31				
	{ Eighth (44)			1,693,203.64	2,318,206.60	934,476.51	2,299,150.83

INTERNAL REVENUE IN EACH COLLECTION DISTRICT, ETC.—Continued.

FISCAL YEARS ENDED JUNE 30—						
1892.	1893.	1894.	1895.	1896.	1897.	Total.
						\$7, 129, 075. 76
						390, 782. 88
						6, 197, 513. 34
						450, 942. 10
\$106, 771. 14	\$107, 147. 14	\$112, 768. 14	\$88, 719. 83	\$136, 317. 30	\$158, 999. 06	1, 409, 089. 06
						1, 434, 890. 80
106, 771. 14	107, 147. 14	112, 768. 14	88, 719. 83	136, 317. 30	158, 999. 06	17, 012, 293. 94
						1, 956, 807. 78
						1, 523, 426. 48
						364, 174. 48
95, 718. 86	102, 503. 30	103, 340. 20	84, 952. 64	89, 642. 14	90, 674. 57	2, 212, 007. 27
95, 718. 86	102, 503. 30	103, 340. 20	84, 952. 64	89, 642. 14	90, 674. 57	6, 056, 416. 01
						26, 794, 552. 90
						4, 823, 943. 86
1, 888, 761. 65	1, 793, 439. 55	1, 574, 702. 05	1, 751, 483. 24	2, 228, 471. 82	2, 746, 573. 85	55, 575, 935. 06
						2, 631, 788. 73
						1, 624, 068. 05
						5, 198, 206. 51
						3, 357, 761. 92
392, 171. 65	400, 608. 66	333, 226. 50	339, 237. 01	325, 659. 44	302, 685. 70	3, 612, 466. 69
						1, 876, 449. 92
2, 280, 933. 30	2, 194, 048. 21	1, 907, 928. 55	2, 090, 720. 25	2, 554, 131. 26	3, 049, 259. 55	105, 495, 173. 64
						14, 291, 215. 47
						3, 285, 704. 84
						1, 713, 851. 75
						11, 685, 203. 12
						2, 710, 177. 75
						7, 123, 876. 35
930, 783. 02	1, 025, 458. 19	1, 044, 999. 17	1, 066, 176. 44	1, 089, 924. 22	1, 066, 470. 96	8, 150, 939. 00
						9, 596, 435. 54
930, 783. 02	1, 025, 458. 19	1, 044, 999. 17	1, 066, 176. 44	1, 089, 924. 22	1, 066, 470. 96	58, 557, 403. 82
						2, 673, 263. 28
						8, 218, 941. 49
						151, 125. 51
482, 811. 52	449, 677. 39	413, 442. 43	393, 417. 72	478, 070. 59	447, 698. 85	1, 498, 631. 48
						5, 916, 764. 15
						5, 346, 336. 32
						103, 096. 89
						568, 794. 67
						3, 874, 811. 35
482, 811. 52	449, 677. 39	413, 442. 43	393, 417. 72	478, 070. 59	447, 698. 85	28, 351, 765. 14
						179, 807, 032. 11
10, 883, 986. 71	10, 194, 716. 90	8, 614, 476. 09	7, 601, 198. 07	8, 393, 685. 47	5, 556, 327. 15	94, 178, 952. 96
						3, 392, 894. 20
						1, 880, 628. 21
						901, 747. 40
						11, 874, 965. 44
						15, 086, 995. 26
						936, 156. 48
						8, 628, 818. 14
20, 828, 247. 36	18, 488, 691. 73	13, 834, 904. 32	13, 407, 108. 38	12, 507, 489. 92	15, 859, 716. 29	164, 749, 380. 56
						177, 387, 825. 71
						4, 646, 320. 16
						6, 496, 276. 36
						27, 229, 570. 34
						4, 465, 421. 69
4, 575, 182. 59	5, 106, 826. 43	7, 966, 532. 70	9, 067, 430. 19	10, 401, 678. 46	10, 037, 884. 89	54, 400, 572. 84

D.—COMPARATIVE TABLE SHOWING THE AGGREGATE RECEIPTS OF

DISTRICTS.		FISCAL YEARS ENDED JUNE 30—				
		1863.	1864.	1865.	1866.	1867.
ILLINOIS—continued.						
9	Ninth (40).....	\$71, 823. 27	\$151, 294. 63	\$319, 054. 18	\$348, 771. 65	\$199, 545. 01
10	{ Tenth (5).....	42, 897. 99	118, 772. 67	304, 361. 99	384, 388. 97	297, 129. 06
	{ Tenth (47).....					
11	Eleventh (48).....	15, 771. 22	27, 150. 42	79, 465. 20	130, 859. 48	118, 434. 94
12	Twelfth (5).....	139, 231. 56	513, 443. 39	574, 536. 62	709, 117. 75	439, 990. 90
	Thirteenth (48).....	87, 915. 80	102, 178. 80	203, 334. 37	267, 895. 44	186, 780. 62
13	{ Thirteenth (49).....					
	{ Thirteenth (43).....					
	Total.....	2, 012, 592. 46	9, 897, 970. 87	9, 523, 721. 58	15, 397, 463. 81	12, 112, 985. 84
INDIANA.						
1	{ First (50).....	124, 500. 72	239, 191. 09	424, 812. 51	738, 232. 54	740, 105. 68
	{ First (51).....					
2	{ Second (5).....	89, 204. 67	215, 986. 33	403, 138. 74	578, 168. 32	419, 139. 82
	{ Second (52).....					
3	Third (5).....	13, 949. 37	150, 442. 91	826, 796. 47	767, 813. 74	643, 891. 03
4	{ Fourth (50).....	235, 560. 78	1, 321, 298. 05	835, 475. 90	772, 233. 75	384, 210. 86
	{ Fourth (51).....					
5	Fifth (53).....	86, 078. 75	299, 060. 13	320, 319. 28	340, 463. 66	221, 274. 95
	Sixth (5).....	125, 633. 06	349, 682. 13	617, 557. 40	664, 874. 09	579, 837. 36
	Sixth (54).....					
6	{ Sixth (51).....					
	{ Sixth (55).....					
	{ Sixth (56).....					
	Seventh (50).....	87, 111. 51	218, 496. 70	497, 368. 24	367, 348. 12	231, 803. 13
7	{ Seventh (51).....					
	{ Seventh (57).....					
8	Eighth (5).....	69, 944. 35	370, 473. 29	329, 557. 36	481, 475. 39	386, 580. 57
9	Ninth (5).....	48, 706. 12	100, 733. 85	221, 351. 84	276, 277. 05	226, 199. 06
10	{ Tenth (5).....	19, 303. 44	87, 332. 34	224, 338. 47	265, 524. 55	197, 520. 80
	{ Tenth (58).....					
	Eleventh (53).....	24, 911. 44	45, 523. 15	120, 527. 27	164, 925. 29	92, 299. 77
11	{ Eleventh (59).....					
	{ Eleventh (60).....					
	Total.....	924, 904. 21	3, 398, 219. 97	4, 821, 243. 48	5, 417, 336. 50	4, 122, 863. 08
IOWA.						
1	First (50).....	79, 003. 05	154, 187. 62	447, 809. 06	597, 437. 55	753, 355. 08
	Second (50).....	75, 232. 31	251, 194. 41	459, 401. 29	355, 918. 04	292, 429. 67
2	{ Second (61).....					
	{ Second (62).....					
3	{ Third (64).....	57, 466. 44	107, 993. 86	530, 825. 29	1, 374, 031. 25	641, 136. 32
	{ Third (65).....					
	Fourth (50).....	35, 327. 34	53, 622. 04	157, 762. 44	192, 131. 31	200, 301. 56
4	{ Fourth (61).....					
	{ Fourth (62).....					
	{ Fourth (63).....					
5	Fifth (24).....	27, 090. 74	44, 188. 79	107, 011. 26	134, 614. 23	119, 738. 84
6	Sixth (64).....	11, 842. 83	21, 150. 02	43, 948. 91	61, 198. 13	67, 090. 88
	Total.....	285, 962. 71	632, 336. 74	1, 746, 758. 25	2, 715, 330. 51	2, 074, 052. 35
KENTUCKY.						
1	First (66).....	31, 485. 72	263, 672. 00	517, 012. 01	603, 985. 75	315, 598. 59
	Second (66).....	188. 53	119, 548. 47	320, 464. 31	428, 025. 14	159, 566. 39
2	{ Second (67).....					
	{ Second (68).....					
3	Third (30).....	820, 238. 76	2, 005, 153. 90	2, 085, 846. 32	2, 701, 831. 91	233, 933. 64
4	Fourth (69).....	530, 858. 88	1, 557, 718. 62	1, 355, 471. 16	1, 296, 595. 65	258, 962. 83
	Fifth (69).....			457, 907. 30	623, 845. 92	2, 679, 251. 37
5	{ Fifth (70).....					
	{ Fifth (70½).....					
6	Sixth.....			120, 432. 84	267, 838. 11	1, 065, 258. 59
7	{ Seventh (71).....					441, 826. 13
	{ Seventh (72).....					
	Eighth (71).....					106, 989. 57
8	{ Eighth (72).....					
	{ Eighth (70½).....					
9	Ninth (71).....					153, 746. 91
	Total.....	1, 382, 771. 89	3, 946, 092. 99	4, 857, 133. 94	5, 922, 122. 48	5, 415, 134. 02

INTERNAL REVENUE IN EACH COLLECTION DISTRICT, ETC.—Continued.

FISCAL YEARS ENDED JUNE 30—						
1868.	1869.	1870.	1871.	1872.	1873.	
\$139,490.50 286,259.63	\$150,257.03 217,165.07	\$153,147.88 183,049.44	\$81,075.73 94,548.03	\$333,644.14 68,210.58	\$135,419.32 53,687.14	9 10
81,578.77	75,230.06	79,971.95	52,514.75	27,270.46	29,236.40	11
435,286.82	444,976.26	715,549.64	776,101.74	493,622.99	457,274.96	12
131,018.95	112,033.13	93,545.40	71,186.66	50,586.24	45,301.57	13
7,564,886.51	13,063,256.87	18,364,366.66	15,119,609.02	15,799,667.30	16,493,169.34	
416,297.17	513,043.15	670,570.32	735,565.72	981,513.76	952,792.93	1
278,833.70	212,543.36	223,055.20	119,087.95	89,818.36	96,651.70	2
157,867.36	410,879.30	518,649.87	481,392.29	473,920.80	582,858.35	3
128,732.05	1,089,573.69	1,681,620.03	1,819,257.45	1,977,628.65	2,407,099.98	4
152,617.58	127,588.44	436,695.61	158,877.09	51,470.02	36,512.98	5
418,343.98	621,189.46	586,127.36	379,533.70	563,778.36	467,826.35	6
200,522.44	341,791.45	336,242.18	412,688.37	501,381.86	562,012.78	7
161,201.88	221,981.83	254,817.46	419,349.40	477,419.52	352,993.97	8
209,908.30	151,188.86	176,813.95	137,824.09	173,689.61	122,828.20	9
148,242.89	119,742.07	104,383.53	92,585.43	78,263.55	66,820.97	10
69,760.03	60,235.69	56,048.31	42,307.41	73,008.23	29,654.30	11
2,342,327.38	3,869,757.30	5,045,023.82	4,798,468.90	5,441,892.72	5,678,652.51	
376,213.73	498,636.55	337,231.81	200,465.70	184,678.53	175,697.96	1
235,486.55	368,210.07	361,125.05	277,331.47	302,932.49	262,438.55	2
267,158.45	396,258.10	312,279.36	347,988.45	441,965.31	412,006.68	3
116,252.55	112,695.11	149,102.75	78,495.94	49,992.93	53,106.82	4
106,298.06	117,237.09	116,532.71	92,135.44	48,416.03	55,485.34	5
80,820.88	65,228.03	101,709.66	85,424.24	39,805.33	54,261.94	6
1,182,230.22	1,558,264.95	1,377,981.34	1,081,841.24	1,067,790.62	1,012,997.29	
176,929.35	121,052.98	187,208.02	196,301.89	194,026.87	191,598.40	1
146,433.25	118,026.31	256,903.29	446,726.88	332,812.01	253,464.40	2
143,277.89	79,167.99	115,900.12	137,004.91	32,446.29	118,641.50	3
194,777.28	332,888.09	784,431.77	454,742.04	350,249.05	329,211.58	4
1,987,316.93	2,548,700.52	2,555,685.48	2,065,384.67	1,966,874.47	1,832,197.50	5
762,357.23	2,197,684.56	2,734,708.27	1,757,711.10	1,845,855.24	1,615,782.40	6
502,022.08	1,723,877.05	2,765,326.14	1,199,741.76	971,644.09	872,323.96	7
82,849.60	97,949.66	238,812.63	126,457.50	49,132.29	141,330.52	8
143,450.48	327,922.57	248,648.01	130,069.79	104,428.13	102,078.21	9
4,139,414.09	7,547,269.73	9,887,623.73	6,514,140.54	5,847,468.44	5,456,628.47	

D.—COMPARATIVE TABLE SHOWING THE AGGREGATE RECEIPTS OF

DISTRICTS.		FISCAL YEARS ENDED JUNE 30—				
		1874.	1875.	1876.	1877.	1878.
ILLINOIS—continued.						
9	Ninth (40).....	\$52,823.42	\$100,632.86	\$204,471.44	.....	.....
10	{ Tenth (5).....	58,232.78	66,072.60	29,826.04	.....	.....
	{ Tenth (47).....	.....	.....	275,810.60	\$109,789.86	.....
11	Eleventh (48).....	22,689.83	27,069.36	10,179.99	.....	.....
12	Twelfth (5).....	520,512.42	641,301.71	268,426.33	.....	.....
13	{ Thirteenth (48).....	36,720.70	49,355.37	15,487.72	.....	.....
	{ Thirteenth (49).....	.....	.....	49,541.21	13,876.56	.....
	{ Thirteenth (43).....	.....	.....	.....	335,593.75	\$622,868.74
Total.....		15,419,720.89	17,634,626.71	23,730,694.18	21,870,203.14	19,668,791.32
INDIANA.						
1	{ First (50).....	749,459.36	509,331.26	117,684.93	19,432.64	.....
	{ First (51).....	.....	.....	.....	161,149.78	158,055.67
2	{ Second (5).....	54,695.22	78,072.36	25,691.46	.....	.....
	{ Second (52).....	.....	.....	384,332.17	94,506.21	.....
3	Third (5).....	449,465.62	312,041.07	284,759.19	.....	.....
4	{ Fourth (50).....	1,975,722.39	2,141,953.30	2,319,325.91	559,641.24	.....
	{ Fourth (51).....	.....	.....	.....	2,787,271.76	2,731,073.57
5	Fifth (53).....	31,802.85	46,026.25	11,458.97	.....	.....
	{ Sixth (5).....	308,251.06	547,374.79	497,895.71	.....	.....
	{ Sixth (54).....	.....	.....	288,340.45	80,043.20	.....
6	{ Sixth (51).....	.....	.....	.....	443,098.80	683,874.96
	{ Sixth (55).....	.....	.....	.....	.....	.....
	{ Sixth (56).....	.....	.....	.....	.....	.....
7	{ Seventh (50).....	690,664.25	766,262.79	1,398,006.94	457,670.40	.....
	{ Seventh (51).....	.....	.....	.....	1,212,459.54	1,914,333.86
	{ Seventh (57).....	.....	.....	.....	.....	.....
8	Eighth (5).....	394,907.54	54,917.04	22,446.06	.....	.....
9	Ninth (5).....	79,309.23	86,759.51	37,320.59	.....	.....
10	{ Tenth (5).....	63,742.10	72,978.37	25,834.64	.....	.....
	{ Tenth (58).....	.....	.....	93,282.86	143,456.08	143,586.19
	{ Eleventh (53).....	25,475.97	38,072.31	10,143.83	.....	.....
11	{ Eleventh (59).....	.....	.....	62,602.56	78,490.62	79,913.31
	{ Eleventh (60).....	.....	.....	.....	.....	.....
Total.....		4,823,495.59	4,653,789.05	5,579,126.27	6,037,220.27	5,710,837.56
IOWA.						
1	First (50).....	192,667.68	266,638.09	221,838.27	52,855.44	.....
	{ Second (50).....	210,581.45	162,248.89	181,898.45	35,063.99	.....
2	{ Second (61).....	.....	.....	.....	142,870.78	182,075.17
	{ Second (62).....	.....	.....	.....	.....	.....
3	{ Third (64).....	345,026.91	381,647.92	320,755.86	61,161.81	.....
	{ Third (65).....	.....	.....	.....	218,558.21	326,682.60
	{ Fourth (50).....	57,928.94	77,772.93	314,554.51	21,347.06	.....
4	{ Fourth (61).....	.....	.....	.....	178,419.89	192,427.33
	{ Fourth (62).....	.....	.....	.....	.....	.....
	{ Fourth (63).....	.....	.....	.....	.....	.....
5	Fifth (24).....	68,977.70	93,033.17	106,692.94	87,757.19	257,666.03
6	Sixth (64).....	58,078.48	58,876.69	66,877.90	12,365.41	.....
Total.....		933,261.16	1,040,217.69	1,212,617.93	810,399.78	958,851.13
KENTUCKY.						
1	First (66).....	166,652.24	.....	.....	.....	.....
	{ Second (66).....	355,139.00	*446.32	.....	.....	.....
2	{ Second (67).....	33,479.18	743,494.82	672,654.42	127,306.07	.....
	{ Second (68).....	.....	.....	.....	695,708.75	571,490.43
3	Third (30).....	23,717.25	112,302.58	41,513.11	16,315.10	.....
4	Fourth (69).....	579,440.38	878,862.40	213,879.68	.....	.....
	{ Fifth (69).....	2,064,996.70	2,329,957.55	917,396.73	.....	.....
5	{ Fifth (70).....	.....	.....	1,865,987.51	4,033,377.71	2,723,643.07
	{ Fifth (70½).....	.....	.....	.....	.....	.....
6	Sixth.....	2,003,126.21	2,792,109.45	2,452,194.79	2,956,245.92	2,495,496.23
7	{ Seventh (71).....	1,422,130.54	1,702,515.41	1,193,003.84	1,396,272.96	823,474.52
	{ Seventh (72).....	.....	.....	.....	.....	.....
	{ Eighth (71).....	164,104.70	256,887.64	222,960.04	190,709.55	158,125.16
8	{ Eighth (72).....	.....	.....	.....	.....	.....
	{ Eighth (70½).....	.....	.....	.....	.....	.....
9	Ninth (71).....	137,493.22	209,011.71	126,002.63	118,488.89	108,384.74
Total.....		6,950,279.42	9,025,587.88	7,705,592.75	9,534,424.95	6,880,614.15

INTERNAL REVENUE IN EACH COLLECTION DISTRICT, ETC.—Continued.

FISCAL YEARS ENDED JUNE 30—							
1879.	1880.	1881.	1882.	1883.	1884.	1885.	
							9
							10
							11
							12
							13
\$715, 148. 25	\$980, 581. 46	\$962, 409. 34	\$827, 555. 45	\$594, 862. 13	\$453, 491. 03	\$347, 784. 11	
19, 470, 641. 75	23, 035, 614. 49	25, 784, 681. 51	28, 252, 417. 37	25, 977, 525. 39	23, 520, 484. 80	23, 075, 864. 61	
							1
							2
							3
							4
							5
							6
							7
							8
							9
							10
							11
196, 034. 51	271, 781. 89	261, 752. 57	253, 745. 94	207, 502. 62	13, 578. 25		
3, 281, 981. 87	3, 283, 992. 01	3, 399, 731. 14	3, 459, 301. 35	2, 765, 256. 46	224, 104. 38		
604, 972. 84	877, 627. 86	1, 094, 927. 90	1, 164, 648. 03	726, 345. 15	15, 207. 41		
					3, 321, 825. 79	2, 732, 133. 60	
1, 550, 090. 42	1, 531, 283. 31	2, 253, 760. 27	1, 306, 664. 77	1, 636, 108. 59	128, 716. 15		
					1, 688, 658. 56	1, 110, 761. 89	
142, 373. 92	162, 978. 56	174, 925. 19	196, 885. 66	166, 635. 46	10, 932. 05		
75, 650. 27	85, 972. 86	96, 156. 41	104, 111. 19	90, 871. 57	3, 942. 63		
					211, 547. 00	188, 970. 51	
5, 851, 103. 83	6, 213, 636. 49	7, 281, 253. 48	6, 485, 356. 94	5, 592, 719. 85	5, 618, 512. 22	4, 031, 866. 00	
							1
							2
							3
							4
							5
							6
839, 445. 39	854, 859. 78	923, 776. 98	1, 843, 904. 74	4, 062, 720. 07	2, 757, 416. 53	2, 222, 059. 15	
							1
							2
							3
							4
							5
							6
							7
							8
							9
543, 443. 85	620, 133. 04	672, 159. 61	955, 021. 75	1, 535, 657. 15	2, 086, 085. 51	1, 720, 789. 87	
3, 069, 691. 06	3, 563, 144. 63	3, 489, 672. 12	4, 467, 721. 54	7, 550, 781. 73	8, 626, 352. 66	7, 076, 453. 08	
2, 885, 094. 31	3, 298, 244. 82	3, 185, 221. 03	3, 435, 658. 55	3, 835, 345. 17	4, 263, 344. 24	3, 361, 765. 25	
					243, 598. 68		
					2, 452, 179. 32	1, 931, 691. 40	
					31, 036. 11		
					867, 595. 66	751, 775. 84	
161, 193. 03	236, 342. 19	216, 681. 51	221, 709. 36	301, 889. 19	12, 979. 98		
118, 788. 46	149, 637. 89	145, 579. 63	169, 660. 64	189, 541. 07			
7, 672, 945. 94	8, 885, 544. 90	8, 719, 162. 21	10, 531, 236. 14	15, 387, 077. 63	18, 583, 172. 16	14, 842, 475. 44	

D.—COMPARATIVE TABLE SHOWING THE AGGREGATE RECEIPTS OF

DISTRICTS.		FISCAL YEARS ENDING JUNE 30—					
		1886.	1887.	1888.	1889.	1890.	1891.
ILLINOIS—cont'd.							
9	Ninth (40).....	.....	.....	.....	.....	.....	.....
10	{Tenth (5).....	.....	.....	.....	.....	.....	.....
	{Tenth (47).....	.....	.....	.....	.....	.....	.....
11	Eleventh (48).....	.....	.....	.....	.....	.....	.....
12	Twelfth (5).....	.....	.....	.....	.....	.....	.....
	{Thirteenth (48).....	.....	.....	.....	.....	.....	.....
13	{Thirteenth (49).....	.....	.....	.....	.....	.....	.....
	{Thirteenth (43).....	\$497, 509. 46	\$579, 695. 32	\$585, 632. 83	\$232, 361. 97	\$446, 305. 30	\$475, 851. 15
	Total	23,852,252.60	24,825,704.34	30,130,995.31	31,007,419.79	34,878,691.13	38,364,312.88
INDIANA.							
1	{First (50).....	.....	.....	.....	.....	.....	.....
	{First (51).....	.....	.....	.....	.....	.....	.....
2	{Second (5).....	.....	.....	.....	.....	.....	.....
	{Second (52).....	.....	.....	.....	.....	.....	.....
3	Third (5).....	.....	.....	.....	.....	.....	.....
4	{Fourth (50).....	.....	.....	.....	.....	.....	.....
	{Fourth (51).....	.....	.....	.....	.....	.....	.....
5	Fifth (53).....	.....	.....	.....	.....	.....	.....
	{Sixth (5).....	.....	.....	.....	.....	.....	.....
	{Sixth (54).....	.....	.....	.....	.....	.....	.....
6	{Sixth (51).....	.....	.....	.....	.....	.....	.....
	{Sixth (55).....	3, 053, 972. 17	2, 830, 308. 54	.....	.....	.....	.....
	{Sixth (56).....	.....	.....	2, 705, 371. 02	2, 613, 470. 28	2, 416, 438. 80	2, 804, 255. 19
	{Seventh (50).....	.....	.....	.....	.....	.....	.....
7	{Seventh (51).....	.....	.....	.....	.....	.....	3, 720, 467. 19
	{Seventh (57).....	1, 632, 776. 04	1, 166, 933. 45	1, 433, 788. 30	3, 174, 766. 06	3, 834, 542. 20	.....
8	Eighth (5).....	.....	.....	.....	.....	.....	.....
9	Ninth (5).....	.....	.....	.....	.....	.....	.....
10	{Tenth (5).....	.....	.....	.....	.....	.....	.....
	{Tenth (58).....	.....	.....	.....	.....	.....	.....
	{Eleventh (53).....	.....	.....	.....	.....	.....	.....
11	{Eleventh (59).....	.....	.....	.....	.....	.....	.....
	{Eleventh (60).....	186, 482. 27	261, 796. 69	.....	.....	.....	.....
	Total	4,873, 230. 48	4, 259, 038. 68	4, 139, 159. 32	5, 788, 236. 34	6, 250, 981. 00	6, 524, 722. 38
IOWA.							
1	First (50).....	.....	.....	.....	.....	.....	.....
	{Second (50).....	.....	.....	.....	.....	.....	.....
2	{Second (61).....	.....	.....	.....	.....	.....	.....
	{Second (62).....	2, 271, 460. 59	1, 674, 482. 43	.....	.....	.....	.....
3	{Third (64).....	.....	.....	.....	.....	.....	.....
	{Third (65).....	192, 005. 13	188, 287. 73	165, 581. 44	149, 082. 55	169, 258. 33	161, 487. 57
	{Fourth (50).....	.....	.....	.....	.....	.....	.....
4	{Fourth (61).....	.....	.....	.....	.....	.....	.....
	{Fourth (62).....	83, 875. 22	88, 354. 73	.....	.....	.....	.....
	{Fourth (63).....	.....	.....	353, 329. 73	243, 494. 35	262, 756. 54	272, 754. 94
5	Fifth (24).....	.....	.....	.....	.....	.....	.....
6	Sixth (64).....	.....	.....	.....	.....	.....	.....
	Total	2, 547, 340. 94	1, 951, 124. 89	518, 911. 17	392, 576. 90	432, 014. 87	434, 242. 51
KENTUCKY.							
1	First (66).....	.....	.....	.....	.....	.....	.....
	{Second (66).....	.....	.....	.....	.....	.....	.....
2	{Second (67).....	.....	.....	.....	.....	.....	.....
	{Second (68).....	1, 774, 514. 97	1, 035, 474. 68	1, 122, 919. 06	1, 498, 272. 35	1, 500, 271. 81	1, 664, 283. 32
3	Third (30).....	.....	.....	.....	.....	.....	.....
4	Fourth (69).....	.....	.....	.....	.....	.....	.....
	{Fifth (69).....	.....	.....	.....	.....	.....	.....
5	{Fifth (70).....	6, 946, 473. 84	5, 251, 319. 79	6, 683. 997. 22	8, 866, 882. 01	5, 076, 076. 46	.....
	{Fifth (70½).....	.....	.....	.....	.....	3, 826, 720. 28	8, 216, 429. 68
6	Sixth.....	3, 648, 163. 06	4, 141, 341. 13	3, 714, 734. 95	3, 406, 916. 07	3, 350, 403. 72	2, 776, 283. 30
	{Seventh (71).....	.....	.....	.....	.....	.....	.....
7	{Seventh (72).....	2, 435, 332. 58	1, 295, 634. 19	1, 675, 739. 41	2, 019, 001. 86	1, 961, 908. 72	1, 938, 785. 78
	{Eighth (71).....	.....	.....	.....	.....	.....	.....
8	{Eighth (72).....	942, 456. 14	693, 759. 84	985, 296. 48	1, 119, 742. 47	508, 020. 55	.....
	{Eighth (70½).....	.....	.....	.....	.....	835, 640. 56	1, 262, 925. 46
9	Ninth (71).....	.....	.....	.....	.....	.....	.....
	Total	15,746,940.59	12,417,529.63	14,182,687.12	16,910,814.76	17,059,042.10	15,858,707.54

INTERNAL REVENUE IN EACH COLLECTION DISTRICT, ETC.—Continued.

FISCAL YEARS ENDED JUNE 30—						
1892.	1893.	1894.	1895.	1896.	1897.	Total.
.....	.....	.....	.....	.....	.....	\$2,441,451.06
.....	.....	.....	.....	.....	.....	2,204,601.99
.....	.....	.....	.....	.....	.....	385,600.46
.....	.....	.....	.....	.....	.....	777,422.83
.....	.....	.....	.....	.....	.....	7,129,373.09
.....	.....	.....	.....	.....	.....	1,453,340.77
.....	.....	.....	.....	.....	.....	63,417.77
\$507,921.58	\$527,306.58	\$526,320.75	\$528,332.96	\$670,279.67	\$661,678.74	12,079,490.57
36,795,338.24	34,317,541.64	30,942,233.86	30,604,069.60	31,973,133.52	32,115,607.07	782,598,256.40
.....	.....	.....	.....	.....	.....	7,932,533.78
.....	.....	.....	.....	.....	.....	1,523,601.23
.....	.....	.....	.....	.....	.....	2,884,087.19
.....	.....	.....	.....	.....	.....	478,838.38
.....	.....	.....	.....	.....	.....	6,074,727.42
.....	.....	.....	.....	.....	.....	19,649,334.03
.....	.....	.....	.....	.....	.....	21,932,712.54
.....	.....	.....	.....	.....	.....	2,320,246.56
.....	.....	.....	.....	.....	.....	6,727,904.81
.....	.....	.....	.....	.....	.....	368,383.65
.....	.....	.....	.....	.....	.....	5,610,702.95
.....	.....	.....	.....	.....	.....	11,938,240.10
2,527,481.85	2,744,439.98	2,451,744.64	2,448,343.13	2,653,867.58	2,539,991.02	25,905,403.49
.....	.....	.....	.....	.....	.....	7,069,371.16
3,945,957.04	3,715,282.25	2,468,922.59	4,355,821.85	5,039,286.86	6,024,372.11	40,803,526.80
.....	.....	.....	.....	.....	.....	14,042,226.50
.....	.....	.....	.....	.....	.....	3,998,065.66
.....	.....	.....	.....	.....	.....	2,048,910.26
.....	.....	.....	.....	.....	.....	1,566,613.15
.....	.....	.....	.....	.....	.....	1,235,055.97
.....	.....	.....	.....	.....	.....	852,893.00
.....	.....	.....	.....	.....	.....	677,711.42
.....	.....	.....	.....	.....	.....	848,796.47
6,473,438.89	6,459,722.23	4,920,667.23	6,804,164.98	7,693,154.44	8,564,363.13	186,489,886.52
.....	.....	.....	.....	.....	.....	4,538,716.12
.....	.....	.....	.....	.....	.....	3,831,492.68
.....	.....	.....	.....	.....	.....	1,896,066.71
.....	.....	.....	.....	.....	.....	8,198,244.79
.....	.....	.....	.....	.....	.....	5,997,702.01
176,353.76	189,259.36	175,815.11	164,850.78	161,215.77	175,414.44	4,486,289.75
.....	.....	.....	.....	.....	.....	1,670,394.23
.....	.....	.....	.....	.....	.....	1,221,543.57
.....	.....	.....	.....	.....	.....	332,556.78
301,654.64	362,101.69	312,473.02	300,255.09	278,648.29	276,827.21	2,964,295.50
.....	.....	.....	.....	.....	.....	6,380,175.52
.....	.....	.....	.....	.....	.....	828,679.33
478,008.40	551,361.05	488,288.13	465,105.87	439,864.06	452,241.65	42,346,156.99
.....	.....	.....	.....	.....	.....	2,965,523.82
.....	.....	.....	.....	.....	.....	2,937,744.30
.....	.....	.....	.....	.....	.....	1,576,934.49
3,363,725.58	4,624,500.93	4,399,947.04	2,981,383.95	2,236,896.41	1,371,270.87	36,973,950.93
.....	.....	.....	.....	.....	.....	8,667,291.27
.....	.....	.....	.....	.....	.....	9,118,089.41
.....	.....	.....	.....	.....	.....	22,029,515.14
.....	.....	.....	.....	.....	.....	79,291,544.43
10,230,533.08	11,825,815.54	10,762,528.27	10,167,993.31	8,201,479.03	8,793,111.45	72,024,610.64
3,129,617.08	3,493,771.77	2,897,069.38	3,309,319.61	2,396,262.14	2,308,018.41	87,903,374.93
.....	.....	.....	.....	.....	.....	21,435,740.65
2,738,842.30	3,488,405.63	2,934,054.06	1,628,541.55	1,101,181.54	1,503,463.24	29,104,761.58
.....	.....	.....	.....	.....	.....	3,005,160.25
.....	.....	.....	.....	.....	.....	5,868,646.98
2,351,133.57	3,186,326.49	3,315,032.19	1,860,585.25	967,291.87	1,682,193.70	15,461,129.09
.....	.....	.....	.....	.....	.....	2,695,912.96
21,813,851.61	26,618,820.36	24,308,630.94	19,947,823.67	14,903,110.99	15,658,057.67	401,059,930.87

D.—COMPARATIVE TABLE SHOWING THE AGGREGATE RECEIPTS OF

DISTRICTS.		FISCAL YEARS ENDED JUNE 30—				
		1863.	1864.	1865.	1866.	1867.
LOUISIANA.						
1	{ First (73)	\$154,341.17	\$2,274,542.70	\$1,714,502.46	\$5,501,783.24	\$3,710,106.61
	{ First (74)					
2	{ Second (73)				320,862.47	1,347,918.14
3	{ Third (73)				375,167.66	1,168,763.11
4	{ Fourth (75)					
	Total	154,341.17	2,274,542.70	1,714,502.46	6,197,813.37	6,226,787.86
MAINE.						
1	{ First (50)	209,883.54	645,390.31	1,238,522.99	1,296,933.12	1,027,197.87
	{ First (76)					
	{ First (77)					
2	{ Second (5)	113,740.81	281,232.03	656,611.01	665,673.32	565,197.37
	{ Second (78)					
3	{ Third (5)	81,442.21	160,427.05	312,375.96	397,031.01	333,297.95
4	{ Fourth (5)	69,498.84	127,900.96	207,092.35	263,848.13	234,152.39
	{ Fourth (79)					
5	{ Fifth (5)	40,070.98	79,143.62	204,220.92	199,377.12	166,534.42
	Total	514,636.38	1,294,093.97	2,618,823.23	2,822,862.70	2,326,380.00
MARYLAND.						
1	{ First (80)	31,673.59	95,182.00	237,198.63	256,709.96	142,652.99
	{ First (81)					
2	{ Second (80)	176,159.31	488,999.26	826,825.84	1,158,287.22	1,165,710.96
	{ Third (5)	666,866.19	1,851,504.94	3,399,810.64	5,325,005.41	4,117,138.87
	{ Third (82)					
3	{ Third (51)					
	{ Third (83)					
4	{ Fourth (39)	86,238.93	267,926.77	465,278.97	451,191.66	274,670.09
5	{ Fifth (5)	468.36	307,209.96	493,649.85	567,477.92	462,004.94
6	{ Sixth (84)					
	Total	961,406.38	3,010,822.93	5,422,763.93	7,758,672.17	6,162,177.85
MASSACHUSETTS.						
1	{ First (85)	297,827.74	668,462.66	1,447,742.30	1,960,261.56	1,439,959.37
	{ First (86)					
2	{ Second (85)	447,521.04	959,368.89	2,057,293.45	2,915,192.46	2,254,214.03
	{ Third (85)	974,879.28	2,587,324.35	5,967,667.70	7,589,362.73	6,048,528.63
	{ Third (86)					
3	{ Third (87)					
	{ Third (88)					
	{ Third (89)					
4	{ Fourth (85)	380,037.92	1,749,546.84	2,450,919.19	3,574,723.00	3,725,690.52
5	{ Fifth (85)	413,436.44	979,427.79	2,013,362.00	2,874,531.83	2,071,305.91
	{ Fifth (90)					
6	{ Sixth (85)	510,654.08	1,572,956.90	2,835,503.07	4,133,613.64	3,112,729.69
7	{ Seventh (85)	386,048.91	920,510.86	2,474,913.68	3,712,178.52	2,645,400.46
8	{ Eighth (85)	591,260.45	1,224,750.33	2,560,618.25	3,750,122.15	2,948,323.17
	{ Eighth (91)					
9	{ Ninth (85)	275,060.99	617,477.62	1,387,530.37	1,790,412.86	1,606,266.54
	{ Tenth (85)	553,774.01	893,395.98	2,054,812.29	2,688,809.58	2,235,659.28
10	{ Tenth (91)					
	{ Tenth (92)					
	Total	4,830,500.86	12,173,222.22	25,250,362.30	34,989,208.33	28,088,077.60
MICHIGAN.						
1	{ First (1)	150,676.74	690,363.40	1,550,541.09	2,013,559.92	1,896,527.30
	{ First (93)					
	{ First (72)					
2	{ Second (94)	59,896.50	197,127.73	214,384.00	319,716.64	229,166.55
3	{ Third (94)	44,529.48	110,381.59	270,864.89	331,823.59	324,850.24
	{ Third (95)					
4	{ Fourth (71)	31,513.00	64,856.59	136,597.63	216,088.29	190,662.18
	{ Fourth (72)					
5	{ Fifth (1)	4,902.38	47,111.11	178,613.46	190,880.23	153,545.05
6	{ Sixth (71)	52,900.87	91,246.29	251,436.72	408,763.27	317,319.15
	Total	344,418.97	1,201,086.71	2,602,437.79	3,480,831.94	3,112,070.47

INTERNAL REVENUE IN EACH COLLECTION DISTRICT, ETC.—Continued.

FISCAL YEARS ENDED JUNE 30—						
1868.	1869.	1870.	1871.	1872.	1873.	
\$2,914,854.79	\$1,735,638.89	\$2,750,068.50	\$1,733,746.44	\$1,523,702.01	\$1,261,368.61	1
510,885.35	69,643.38	154,823.83	100,834.42	53,906.54	42,947.66	2
400,675.53	96,833.61	76,631.69	78,174.39	50,173.71	35,291.03	3
						4
3,826,415.67	1,902,115.88	2,981,524.02	1,912,755.25	1,627,782.26	1,339,607.30	
771,817.36	235,965.81	409,050.60	210,176.20	168,552.86	124,363.19	1
404,072.50	119,172.78	101,384.15	55,976.57	39,083.87	27,868.53	2
211,603.38	120,236.40	123,470.67	56,699.25	33,379.52	19,108.03	3
130,884.56	82,484.77	96,978.97	56,232.22	36,663.80	25,864.49	4
75,702.54	62,046.64	76,339.97	33,012.24	24,443.00	17,492.02	5
1,594,080.34	669,906.40	807,224.36	412,096.48	302,123.05	214,696.26	
131,607.36	104,097.28	98,943.73	98,254.57	28,304.67		1
633,842.67	528,468.01	578,837.11	287,454.02	351,979.16	740,755.74	2
2,892,485.05	3,420,205.02	4,029,144.17	2,717,607.00	212,558.95	1,570,819.21	3
				2,528,555.19		4
276,277.68	188,147.38	252,606.16	168,686.44	97,535.70	92,965.49	5
346,840.49	306,675.07	478,941.74	431,852.77	572,335.94	249,261.39	6
4,281,053.25	4,547,592.76	5,438,472.91	3,703,854.80	3,791,269.61	2,653,801.83	
998,442.91	365,706.18	419,702.61	490,712.74	161,728.89	132,328.98	1
1,061,594.45	467,953.34	458,919.22	127,148.39	224,242.17	51,984.18	2
5,095,511.86	3,198,190.73	4,149,390.39	2,547,123.63	2,320,688.88	1,488,143.26	3
						4
1,794,195.42	1,966,398.99	2,031,140.45	1,264,757.41	1,477,469.33	552,823.85	5
1,071,755.77	593,707.97	652,729.13	466,531.27	395,971.62	319,630.49	6
1,673,565.93	848,248.03	930,927.99	614,680.84	727,880.21	631,677.91	7
1,982,463.55	601,037.63	593,228.42	283,906.10	250,964.19	89,167.25	8
1,530,423.28	509,020.06	471,928.58	222,285.70	220,308.61	55,300.99	9
928,092.58	295,955.39	312,124.48	160,769.56	120,217.12	62,882.94	10
1,615,176.92	426,217.09	663,998.92	623,159.04	429,589.65	377,065.10	
17,751,222.67	9,272,435.41	10,684,090.19	6,801,074.68	6,329,060.67	3,761,004.95	
1,655,815.30	1,588,146.49	2,015,966.88	1,975,597.95	1,913,632.97	1,673,968.46	1
291,098.32	195,060.36	174,377.31	126,252.53	53,966.19	57,741.26	2
255,157.47	227,276.62	218,703.88	121,679.83	114,092.60	103,442.62	3
197,188.80	180,738.11	166,505.69	116,810.48	114,785.34	94,569.34	4
112,936.58	105,254.53	96,746.57	71,956.70	44,792.13	48,489.90	5
245,619.86	346,038.01	246,686.97	227,372.79	158,703.12	227,509.14	6
2,757,816.33	2,642,514.12	2,918,987.30	2,639,670.28	2,399,972.35	2,205,720.72	

D.—COMPARATIVE TABLE SHOWING THE AGGREGATE RECEIPTS OF

DISTRICTS.		FISCAL YEARS ENDED JUNE 30—				
		1874.	1875.	1876.	1877.	1878.
LOUISIANA.						
1	{ First (73)	\$886,594.25	\$552,211.65	\$473,355.28	\$495,938.37	.....
	{ First (74)				74,978.98	\$850,641.46
2	Second (73).....	50,094.06	34,216.96	36,167.75	40,368.07	.....
3	Third (73).....	45,776.37	19,835.77	20,264.65	15,154.83	.....
4	Fourth (73).....					.....
	Total.....	982,464.68	606,264.38	529,787.68	626,440.25	850,641.46
MAINE.						
1	{ First (50)	65,908.59	45,352.77	41,530.76	8,388.43	.....
	{ First (76)				44,939.25	.....
	{ First (77)					70,695.78
2	{ Second (5)	20,341.71	20,138.33	8,034.34		.....
	{ Second (78)			16,373.29	6,083.66	.....
3	Third (5).....	12,367.78	16,434.89	4,649.38		.....
4	{ Fourth (5)	14,044.04	12,528.38	4,768.03		.....
	{ Fourth (79)			10,777.34	20,209.55	.....
5	Fifth (5)	15,427.33	13,018.78	4,522.83		.....
	Total.....	128,089.45	107,473.15	90,655.97	79,620.89	70,695.78
MARYLAND.						
1	{ First (80) .....					.....
	{ First (81)	748,169.57	909,543.05	580,189.57	137,573.22	.....
2	Second (80).....		*464.56			.....
	{ Third (5)	1,398,788.98	1,582,313.14	872,570.74		.....
	{ Third (82)			988,529.32	468,750.58	.....
3	{ Third (51)				1,992,760.48	2,210,127.29
	{ Third (83) .....					.....
4	Fourth (39)	76,327.83	103,135.61	98,125.93	106,161.82	110,667.95
5	Fifth (5)	127,820.95	165,280.21	38,163.56		.....
6	Sixth (84) .....					.....
	Total.....	2,351,107.33	2,760,736.57	2,577,579.12	2,705,246.10	2,320,795.24
MASSACHUSETTS.						
1	{ First (85)	35,028.30	17,481.16			.....
	{ First (86)		35,253.72	56,848.41	5,274.81	.....
2	Second (85).....	22,332.88	10,223.08			.....
	{ Third (85)	1,104,074.57	801,983.62			.....
	{ Third (86)		373,711.15	1,293,276.40	273,685.17	.....
3	{ Third (87)				1,079,507.42	1,249,066.42
	{ Third (88) .....					.....
	{ Third (89) .....					.....
4	Fourth (85).....	355,482.77	230,746.14			.....
5	{ Fifth (85)	312,272.40	213,657.22			.....
	{ Fifth (90)		240,591.86	1,026,867.98	977,563.80	863,940.71
6	Sixth (85).....	545,558.62	378,302.03			.....
7	Seventh (85).....	45,392.80	20,034.84			.....
8	{ Eighth (85)	54,258.51	25,518.98			.....
	{ Eighth (91)		31,508.05	56,561.11	15,980.91	.....
9	Ninth (85).....	33,052.86	11,621.63			.....
10	{ Tenth (85)	284,849.00	219,953.41			.....
	{ Tenth (91)		97,427.40	318,661.97	142,108.55	.....
	{ Tenth (92)				174,605.90	311,356.64
	Total.....	2,792,302.71	2,708,014.29	2,752,215.87	2,668,726.56	2,424,363.77
MICHIGAN.						
1	{ First (1)	1,215,696.78	1,380,972.88	1,476,157.49	855,985.19	.....
	{ First (93)				455,909.53	1,181,405.38
	{ First (72) .....					.....
2	Second (94).....	52,055.65	55,764.37	68,625.88	12,854.92	.....
3	{ Third (94)	241,830.96	221,931.11	246,199.01	62,143.20	.....
	{ Third (95)				203,571.46	195,383.22
4	{ Fourth (71)	90,644.87	97,651.76	108,977.90	95,223.32	98,822.73
	{ Fourth (72) .....					.....
5	Fifth (1)	41,586.53	35,844.11	37,857.13	19,376.38	.....
6	Sixth (71).....	146,265.33	139,120.57	128,346.39	116,818.00	127,192.01
	Total.....	1,788,080.12	1,931,284.80	2,066,163.80	1,821,882.00	1,602,803.34

INTERNAL REVENUE IN EACH COLLECTION DISTRICT, ETC.—Continued.

FISCAL YEARS ENDED JUNE 30—						
1879.	1880.	1881.	1882.	1883.	1884.	1885.
\$588,595.99	\$712,049.65	\$760,618.92	\$918,899.19	\$738,666.46	\$560,184.89	\$538,814.89
588,595.99	712,049.65	760,618.92	918,899.19	738,666.46	560,184.89	538,814.89
75,531.22	76,767.87	82,457.05	85,259.83	72,893.32	56,599.19	53,950.16
75,531.22	76,767.87	82,457.05	85,259.83	72,893.32	56,599.19	53,950.16
2,163,034.34	2,263,283.80	2,334,864.22	2,662,009.47	3,289,962.73	212,697.56	2,774,384.20
103,637.81	130,673.21	148,599.19	160,228.81	139,190.01	2,924,105.72	9,687.87
2,266,672.15	2,393,957.01	2,483,463.41	2,822,238.28	3,429,152.74	3,146,491.15	2,774,384.20
1,190,589.39	1,398,983.60	1,454,636.28	1,601,844.13	1,508,116.79	118,393.43	1,918,679.78
903,183.77	850,147.57	857,447.12	933,919.13	861,060.58	65,722.22	1,970,723.02
341,895.50	386,521.93	387,597.80	401,595.81	384,484.60	293,794.62	316,730.94
2,435,668.66	2,635,653.10	2,699,681.20	2,937,359.07	2,753,661.97	2,396,590.05	2,287,453.96
1,219,698.67	1,099,764.17	1,223,504.44	1,362,945.87	1,251,409.52	86,524.53	1,120,987.45
190,913.58	226,719.39	249,175.12	273,718.46	244,970.27	14,860.90	15,186.00
111,128.68	131,769.28	137,251.82	164,576.96	169,912.55	165,097.95	171,690.96
132,302.41	153,505.15	177,343.89	201,949.76	216,159.35	16,724.14	
1,654,043.34	1,611,757.99	1,787,275.27	2,003,191.05	1,882,451.69	1,419,380.97	1,528,155.16

D.—COMPARATIVE TABLE SHOWING THE AGGREGATE RECEIPTS OF

DISTRICTS.		FISCAL YEARS ENDED JUNE 30—					
		1886.	1887.	1888.	1889.	1890.	1891.
LOUISIANA.							
1	{ First (73)						
	{ First (74)	\$552, 115. 30	\$543, 748. 98				
2	{ Second (73)						
3	{ Third (73)						
4	{ Fourth (75)			\$603, 915. 11	\$632, 009. 26	\$699, 345. 86	\$644, 809. 35
	Total	552, 115. 30	543, 748. 98	603, 915. 11	632, 009. 26	699, 345. 86	644, 809. 35
MAINE.							
1	{ First (50)						
	{ First (76)						
	{ First (77)	57, 800. 79	50, 286. 45				
2	{ Second (5)						
	{ Second (78)						
3	{ Third (5)						
4	{ Fourth (5)						
	{ Fourth (79)						
5	{ Fifth (5)						
	Total	57, 800. 79	50, 286. 45				
MARYLAND.							
1	{ First (80)						
	{ First (81)						
2	{ Second (80)						
	{ Third (5)						
3	{ Third (82)						
	{ Third (51)						
	{ Third (83)	2, 462, 092. 46	2, 875, 597. 06				
4	{ Fourth (39)						
5	{ Fifth (5)						
6	{ Sixth (84)			3, 389, 377. 19	3, 986, 928. 18	3, 312, 718. 73	3, 056, 528. 82
	Total	2, 462, 092. 46	2, 875, 597. 06	3, 389, 377. 19	3, 986, 928. 18	3, 312, 718. 73	3, 056, 528. 82
MASSACHUSETTS.							
1	{ First (85)						
	{ First (86)						
2	{ Second (85)						
	{ Third (85)						
	{ Third (86)						
3	{ Third (87)						
	{ Third (88)	1, 958, 576. 15	2, 113, 980. 22				
	{ Third (89)			2, 580, 071. 78	2, 424, 536. 26	2, 307, 125. 97	2, 314, 575. 93
4	{ Fourth (85)						
5	{ Fifth (85)						
	{ Fifth (90)						
6	{ Sixth (85)						
7	{ Seventh (85)						
8	{ Eighth (85)						
	{ Eighth (91)						
9	{ Ninth (85)						
	{ Tenth (85)						
10	{ Tenth (91)						
	{ Tenth (92)	334, 102. 68	357, 150. 78				
	Total	2, 292, 678. 83	2, 471, 131. 00	2, 580, 071. 78	2, 424, 536. 26	2, 307, 125. 97	2, 314, 575. 93
MICHIGAN.							
1	{ First (1)						
	{ First (93)						
	{ First (72)	1, 479, 883. 10	1, 590, 882. 20	1, 566, 807. 79	1, 752, 041. 15	1, 979, 729. 15	2, 009, 485. 18
2	{ Second (94)						
3	{ Third (94)						
	{ Third (95)						
4	{ Fourth (71)						
	{ Fourth (72)	192, 111. 35	211, 025. 17	207, 511. 22	210, 356. 44	212, 561. 36	208, 806. 42
5	{ Fifth (1)						
6	{ Sixth (71)						
	Total	1, 671, 994. 45	1, 801, 907. 37	1, 774, 319. 01	1, 962, 397. 59	2, 192, 290. 51	2, 218, 291. 60

INTERNAL REVENUE IN EACH COLLECTION DISTRICT, ETC.—Continued.

FISCAL YEARS ENDED JUNE 30—						Total.	
1892.	1893.	1894.	1895.	1896.	1897.		
.....						\$27,682,754.97	} 1
.....						6,839,314.71	
.....						2,762,668.63	
.....						2,382,742.35	
\$734,832.29	\$758,158.78	\$828,647.66	\$1,173,368.80	\$1,465,548.80	\$1,299,526.39	8,840,162.30	4
734,832.29	758,158.78	828,647.66	1,173,368.80	1,465,548.80	1,299,526.39	48,507,642.96	
.....						6,549,034.40	} 1
.....						44,939.25	
.....						682,241.66	
.....						3,078,527.32	
.....						22,456.95	} 2
.....						1,882,523.48	
.....						1,362,941.93	} 4
.....						30,986.89	
.....						1,011,352.41	5
.....						14,665,004.29	
.....						1,224,624.78	} 1
.....						3,468,210.31	
.....						6,057,607.91	} 2
.....						36,372,814.55	
.....						1,457,279.90	} 3
.....						17,128,739.89	
.....						11,036,179.44	} 4
.....						3,807,961.31	
.....						4,547,983.15	5
3,288,873.77	3,627,345.56	3,842,242.59	3,771,282.40	5,968,895.08	5,454,795.82	39,698,988.14	6
3,288,873.77	3,627,345.56	3,842,242.59	3,771,282.40	5,968,895.08	5,454,795.82	124,800,389.38	
.....						8,435,385.40	} 1
.....						97,376.94	
.....						11,057,987.58	} 2
.....						43,872,869.63	
.....						1,940,672.72	} 3
.....						9,601,137.46	
.....						7,961,959.17	} 4
.....						28,178,495.72	
2,462,209.61	2,563,928.48	2,453,203.36	2,687,178.35	4,367,266.24	4,018,399.74	21,553,931.83	} 5
.....						12,378,319.84	
.....						7,580,444.74	} 6
.....						18,516,298.94	
.....						14,005,247.21	} 7
.....						14,164,119.06	
.....						104,050.07	} 8
.....						7,601,464.94	
.....						13,066,460.27	} 9
.....						558,197.92	
.....						3,689,837.20	} 10
.....							
2,462,209.61	2,563,928.48	2,453,203.36	2,687,178.35	4,367,266.24	4,018,399.74	224,364,256.64	
.....						22,053,608.84	} 1
.....						7,881,162.11	
2,093,231.18	2,151,799.58	1,949,053.39	1,965,438.01	1,932,038.36	2,048,050.90	24,995,891.64	} 2
.....						2,108,088.21	
.....						2,894,907.09	} 3
.....						1,599,312.40	
.....						2,731,461.32	} 4
190,678.26	194,628.19	178,593.89	208,450.00	218,106.02	193,452.28	2,763,069.51	
.....						1,189,892.79	5
.....						4,129,323.19	6
2,283,909.44	2,346,427.77	2,127,647.28	2,173,888.01	2,150,144.38	2,241,503.18	72,346,717.10	

D.—COMPARATIVE TABLE SHOWING THE AGGREGATE RECEIPTS OF

DISTRICTS.		FISCAL YEARS ENDED JUNE 30—				
		1863.	1864.	1865.	1866.	1867.
MINNESOTA.						
1	First (71).....	\$21,997.94	\$33,703.85	\$88,438.56	\$119,585.30	\$154,379.48
2	{Second (71).....	37,563.33	53,996.67	168,286.22	262,325.77	297,724.94
	{Second (96).....					
	Total.....	59,561.27	87,700.52	256,724.78	381,911.07	452,104.42
MISSISSIPPI.						
1	{First (97).....				116,626.84	853,240.75
	{First (98).....					
	{First (99).....					
2	{Second (97).....				538,677.26	2,046,222.42
	{Second (98).....					
3	Third (97).....				125,956.93	1,683,719.60
	Total.....				781,261.03	4,583,182.77
MISSOURI.						
1	{First (39).....	912,216.50	2,511,846.87	4,290,395.95	6,068,292.52	4,784,413.32
	{First (100).....					
	{First (101).....					
2	Second (39).....	29,641.69	124,699.55	254,140.32	208,668.85	125,381.13
3	Third (94).....	242,467.71	670,904.15	751,782.14	400,233.81	549,769.98
4	{Fourth (94).....			183,985.19	286,812.53	454,954.67
	{Fourth (102).....					
5	Fifth (a) (71).....				130,630.74	128,799.18
6	{Sixth (71).....				395,269.78	450,777.25
	{Sixth (103).....					
	Total.....	1,184,325.90	3,307,450.57	5,480,303.60	7,489,908.23	6,494,095.53
NEW HAMPSHIRE.						
1	{First (109).....	155,918.09	364,036.54	718,286.70	1,094,540.83	938,976.93
	{First (110).....					
2	Second (109).....	223,007.17	517,618.60	1,431,834.58	1,878,220.14	1,543,956.71
3	Third (109).....	104,766.83	192,612.14	394,660.44	507,587.77	399,213.56
4	Fourth (111).....					
	Total.....	483,692.09	1,074,267.28	2,544,781.72	3,480,348.74	2,882,147.20
NEW JERSEY.						
1	{First (112).....	94,555.94	242,785.19	626,288.54	773,408.30	549,897.25
	{First (113).....					
2	Second (112).....	131,345.07	302,729.91	822,915.63	829,607.56	797,139.52
3	Third (35).....	171,637.12	701,759.31	990,509.31	1,294,315.61	1,331,421.95
4	Fourth (5).....	148,107.66	358,626.48	947,866.36	1,510,457.54	990,119.41
5	{Fifth (5).....	681,798.31	1,510,457.27	4,201,730.48	5,784,177.81	4,221,684.48
	{Fifth (114).....					
	{Fifth (115).....					
	Total.....	1,227,444.10	3,116,358.16	7,589,310.32	10,191,966.82	7,890,262.61
NEW YORK.						
1	{First (117).....	129,577.34	651,552.47	1,271,852.46	1,567,312.79	1,273,134.43
	{First (118).....					
2	{Second (117).....	484,930.42	1,346,914.61	2,115,298.86	3,084,574.53	2,659,707.08
	{Second (119).....					
	{Second (120).....					
3	{Third (117).....	474,705.87	2,006,217.25	3,124,929.82	4,613,454.39	3,305,285.56
	{Third (121).....					
	{Third (120).....					
4	{Fourth (117).....	1,160,692.99	3,085,128.13	6,279,699.60	9,169,375.47	5,918,297.34
	{Fourth (122).....					
5	Fifth (117).....	326,100.10	693,651.96	1,575,625.20	2,057,071.97	1,656,880.83
6	Sixth (117).....	466,422.41	1,550,725.43	3,180,605.90	4,795,244.74	4,183,863.23
7	Seventh (117).....	315,515.43	518,454.92	1,279,297.67	1,834,889.63	1,535,954.23
8	Eighth (123).....	548,538.14	2,203,436.34	5,113,031.14	7,886,484.09	7,149,716.75
9	Ninth (123).....	249,385.95	580,449.70	1,486,443.31	1,942,777.46	1,971,424.75
10	Tenth (5).....	163,683.16	584,042.04	1,348,416.66	1,717,845.97	1,454,924.88
11	{Eleventh (5).....	146,162.89	323,686.22	777,390.56	953,283.17	813,694.30
	{Eleventh (124).....					

INTERNAL REVENUE IN EACH COLLECTION DISTRICT, ETC.—Continued.

FISCAL YEARS ENDED JUNE 30—						
1868.	1869.	1870.	1871.	1872.	1873.	
\$112, 102. 89	\$122, 816. 27	\$145, 641. 44	\$89, 866. 41	\$69, 923. 80	\$69, 351. 50	1
256, 287. 83	240, 521. 53	322, 237. 71	162, 716. 57	179, 055. 63	162, 053. 44	2
368, 390. 72	363, 337. 80	467, 879. 15	252, 582. 98	248, 979. 43	231, 404. 94	
576, 107. 12	57, 321. 70	96, 216. 68	56, 804. 33	16, 499. 01	32, 102. 34	1
2, 008, 250. 08	88, 730. 44	120, 384. 40	129, 938. 54	64, 306. 84	49, 865. 07	2
1, 167, 515. 28	48, 077. 33	68, 191. 41	51, 514. 56	52, 869. 59	46, 111. 90	3
3, 751, 872. 48	194, 129. 47	284, 792. 49	238, 257. 43	133, 675. 44	128, 079. 31	
3, 499, 997. 95	3, 931, 156. 29	4, 590, 339. 97	3, 780, 558. 95	3, 683, 479. 33	3, 323, 795. 53	1
133, 880. 95	77, 907. 21	128, 123. 38	84, 811. 99	81, 712. 88	100, 750. 96	2
387, 776. 46	312, 892. 22	278, 351. 07	272, 094. 91	159, 735. 59	119, 562. 51	3
363, 761. 91	280, 512. 50	234, 587. 28	247, 031. 66	224, 419. 81	208, 442. 06	4
151, 791. 27	183, 289. 28	155, 322. 05	206, 565. 75	146, 388. 22	112, 209. 33	5
376, 152. 48	510, 047. 03	617, 554. 36	504, 012. 63	322, 482. 68	394, 559. 76	6
4, 913, 361. 02	5, 295, 804. 53	6, 004, 278. 11	5, 095, 075. 89	4, 618, 218. 51	4, 259, 320. 15	
598, 859. 67	232, 480. 47	223, 750. 85	160, 358. 80	175, 337. 75	200, 387. 70	1
1, 137, 396. 02	316, 744. 99	304, 053. 63	185, 420. 95	99, 181. 75	104, 918. 85	2
205, 237. 76	102, 122. 56	104, 602. 90	51, 147. 22	29, 716. 46	20, 148. 81	3
1, 941, 493. 45	651, 348. 02	632, 407. 38	396, 926. 97	304, 235. 96	325, 455. 36	4
341, 048. 46	344, 489. 36	201, 207. 12	136, 787. 10	114, 590. 67	139, 553. 31	1
492, 753. 92	411, 037. 05	460, 752. 72	401, 652. 91	191, 543. 24	273, 948. 36	2
886, 081. 19	581, 925. 49	750, 817. 28	443, 773. 44	561, 833. 84	526, 359. 72	3
632, 253. 16	536, 019. 90	509, 700. 62	302, 565. 46	292, 529. 05	341, 587. 24	4
3, 343, 063. 49	1, 918, 889. 81	2, 152, 882. 11	1, 173, 821. 35	1, 330, 937. 01	1, 285, 993. 74	5
5, 695, 200. 22	3, 792, 361. 61	4, 075, 359. 85	2, 458, 600. 26	2, 491, 433. 81	2, 567, 442. 37	
891, 482. 82	681, 369. 99	576, 877. 68	489, 528. 51	4, 463, 363. 05	4, 029, 458. 55	1
2, 695, 527. 53	2, 378, 656. 80	2, 700, 283. 28	1, 644, 655. 56	3, 084, 597. 69	2, 433, 782. 46	2
2, 622, 661. 23	1, 908, 556. 50	2, 160, 008. 07	1, 601, 283. 15	695, 974. 34	1, 961, 195. 36	3
4, 063, 773. 63	3, 287, 224. 06	3, 598, 119. 65	1, 135, 829. 91	580, 661. 84		4
1, 072, 463. 42	803, 044. 26	950, 705. 04	1, 891, 215. 64			5
2, 587, 363. 02	1, 814, 038. 69	1, 832, 584. 74	644, 866. 54			6
1, 181, 146. 07	1, 290, 258. 54	1, 362, 408. 71	1, 073, 427. 36			7
4, 074, 416. 26	4, 336, 059. 06	3, 462, 624. 00	806, 528. 25			8
1, 737, 724. 54	1, 678, 841. 75	1, 759, 617. 19	3, 648, 437. 70	2, 207, 632. 27	802, 156. 96	9
931, 625. 38	686, 193. 25	857, 935. 16	1, 618, 556. 21	1, 353, 618. 79	1, 007, 992. 39	10
302, 717. 79	303, 140. 27	238, 071. 62	771, 611. 35	458, 995. 05	529, 219. 27	11
			205, 725. 54	136, 768. 02	156, 637. 68	

D.—COMPARATIVE TABLE SHOWING THE AGGREGATE RECEIPTS OF

DISTRICTS.		FISCAL YEARS ENDED JUNE 30—				
		1874.	1875.	1876.	1877.	1878.
MINNESOTA.						
1	First (71).....	\$75,429.17	\$76,910.11	\$87,444.24	\$84,777.07	\$99,569.03
2	{Second (71).....	151,926.38	151,452.34	161,331.94	154,684.63	175,433.72
	{Second (96).....					
	Total.....	227,355.55	228,362.45	248,776.18	239,461.70	275,002.75
MISSISSIPPI.						
1	{First (97).....	17,166.47	6,167.24			
	{First (98).....		33,311.42	47,162.34	45,362.55	
	{First (99).....					86,824.03
2	{Second (97).....	62,397.50	23,920.64	468.48		
	{Second (98).....		23,292.07	37,455.16	32,700.75	
3	{Third (97).....	28,055.14	10,276.55	79.46		
	Total.....	107,619.11	96,967.92	85,165.44	78,063.30	86,824.03
MISSOURI.						
1	{First (39).....	3,501,668.88	3,739,490.09	2,216,996.19	3,746,597.46	4,338,756.96
	{First (100).....					
	{First (101).....					
2	{Second (39).....	78,687.84	73,852.18	64,199.71	53,693.41	55,056.05
3	{Third (94).....	98,481.66	124,791.39	124,014.63	31,273.37	
4	{Fourth (94).....	188,489.30	227,470.81	260,027.09	49,545.44	
	{Fourth (102).....				244,184.17	314,274.08
5	{Fifth (a) (71).....	116,103.57	129,075.94	114,348.36	115,516.86	113,138.12
6	{Sixth (71).....	342,054.80	300,194.90	202,355.53	209,257.02	250,008.21
	{Sixth (103).....					
	Total.....	4,325,486.05	4,594,875.31	2,981,941.51	4,450,067.73	5,071,233.42
NEW HAMPSHIRE.						
1	{First (109).....	171,892.66	210,880.80	93,697.18		
	{First (110).....			148,223.80	234,998.99	228,188.11
2	{Second (109).....	58,272.87	68,076.67	13,382.79		
3	{Third (109).....	18,513.66	20,432.08	4,957.51		
4	{Fourth (111).....					
	Total.....	248,679.19	299,389.55	260,261.28	234,998.99	228,188.11
NEW JERSEY.						
1	{First (112).....	117,992.48	118,544.77	43,661.55		
	{First (113).....			106,961.24	275,913.95	223,590.29
2	{Second (112).....	118,159.04	201,307.14	62,766.61		
3	{Third (35).....	279,787.19	346,775.19	274,168.15	330,142.80	358,587.75
4	{Fourth (5).....	195,426.46	223,940.17	99,777.06		
	{Fifth (5).....	1,014,261.56	1,472,902.14	1,369,462.69		
5	{Fifth (114).....			1,823,152.58	4,381,904.15	4,513,147.15
	{Fifth (115).....					
	Total.....	1,725,626.73	2,363,469.41	3,779,949.88	4,987,960.90	5,095,325.19
NEW YORK.						
1	{First (117).....		*.01			
	{First (118).....	3,738,344.34	3,722,678.15	3,210,107.73	3,355,097.12	3,692,507.68
	{Second (117).....					
2	{Second (119).....	1,921,752.54	1,707,741.34	1,155,451.65	1,262,394.10	
	{Second (120).....					2,781,903.32
	{Third (117).....					
3	{Third (121).....	1,798,897.10	2,034,570.54	2,266,062.61	2,216,546.34	
	{Third (120).....					3,895,193.88
	{Fourth (117).....		*10.50			
4	{Fourth (122).....	402,928.47	1,292,629.36	1,412,911.87	1,567,463.73	
5	{Fifth (117).....					
6	{Sixth (117).....		*436.91			
7	{Seventh (117).....		*.03			
8	{Eighth (123).....	178,522.76	*.03			
9	{Ninth (123).....	631,157.86	*.03			
10	{Tenth (5).....	287,156.52	273,118.98	143,338.28		
11	{Eleventh (5).....	76,293.88	131,660.17	48,514.36		
	{Eleventh (124).....			80,590.03	184,372.14	133,502.11

INTERNAL REVENUE IN EACH COLLECTION DISTRICT, ETC.—Continued.

FISCAL YEARS ENDED JUNE 30—						
1879.	1880.	1881.	1882.	1883.	1884.	1885.
\$93,850.49	\$107,389.53	\$116,126.82	\$125,071.40	\$117,842.58	\$8,803.22	.....
211,858.27	257,300.11	329,013.51	403,420.54	417,619.38	38,493.69	.....
.....	.....	.....	.....	.....	446,685.14	\$492,704.97
305,708.76	364,689.64	445,140.33	528,491.94	535,461.96	493,982.05	492,704.97
.....						
.....						
87,271.68	91,233.50	96,122.19	94,098.90	60,479.64	50,449.53	47,951.13
.....						
.....						
87,271.68	91,233.50	96,122.19	94,098.90	60,479.64	50,449.53	47,951.13
.....						
4,374,813.80	4,680,266.14	5,543,333.70	6,186,922.72	6,200,677.64	362,213.97	.....
.....	.....	.....	.....	.....	4,633,213.56	5,011,585.72
57,035.72	61,635.57	66,451.05	65,405.90	60,286.65	2,897.67	.....
.....						
280,062.47	332,996.58	388,170.56	501,833.39	388,953.87	266,823.99	303,281.89
105,566.04	118,826.24	145,571.72	153,736.46	131,482.26	7,883.10	.....
209,328.45	255,929.55	326,822.36	634,589.47	899,010.98	109,528.08	.....
.....	.....	.....	.....	.....	1,091,246.14	961,298.24
5,026,806.48	5,449,654.08	6,470,349.39	7,542,487.94	7,680,411.40	6,473,806.51	6,276,165.85
.....						
.....						
222,898.88	278,139.08	309,720.94	349,942.04	352,998.08	390,136.72	383,478.83
.....						
.....						
222,898.88	278,139.08	309,720.94	349,942.04	352,998.08	390,136.72	383,478.83
.....						
.....						
224,171.23	214,500.00	288,810.32	305,040.48	275,723.41	131,132.39	221,046.66
320,093.82	266,338.62	326,683.57	459,988.40	486,631.30	487,717.62	479,703.13
.....						
4,125,950.09	3,726,969.19	4,258,182.42	4,686,604.72	4,662,103.07	2,858,372.71	2,960,608.96
.....						
4,670,215.14	4,207,807.81	4,873,676.31	5,451,633.60	5,424,457.78	3,477,222.72	3,661,358.75
.....						
.....						
3,513,417.90	3,264,352.96	2,959,673.22	2,984,084.80	2,802,941.66	2,685,803.96	2,840,455.10
.....						
2,915,918.49	3,199,990.87	3,377,659.78	4,206,252.54	3,024,441.53	1,576,683.43	1,502,773.28
.....						
4,282,873.07	5,064,296.32	5,757,541.95	6,762,211.18	6,735,929.67	4,955,927.46	5,057,715.43
.....						
.....						
.....						
.....						
.....						
.....						
178,254.82	132,026.24	208,236.50	180,625.31	169,700.96	10,573.85	.....

D.—COMPARATIVE TABLE SHOWING THE AGGREGATE RECEIPTS OF

DISTRICTS.		FISCAL YEARS ENDED JUNE 30—					
		1886.	1887.	1888.	1889.	1890.	1891.
MINNESOTA.							
1	First (71)						
2	Second (71)						
	Second (96)	\$534,532.31	\$554,088.98	\$510,492.15	\$1,377,796.84	\$3,096,097.15	\$2,748,260.21
	Total	534,532.31	554,088.98	510,492.15	1,377,796.84	3,096,097.15	2,748,260.21
MISSISSIPPI.							
1	First (97)						
	First (98)						
	First (99)	47,062.35	42,608.16				
2	Second (97)						
	Second (98)						
3	Third (97)						
	Total	47,062.35	42,608.16				
MISSOURI.							
1	First (39)						
	First (100)	5,636,492.57	6,227,290.00				
	First (101)			6,583,171.14	6,449,977.94	7,263,214.25	7,232,265.26
2	Second (39)						
3	Third (94)						
4	Fourth (94)						
	Fourth (102)	351,560.87	329,884.70				
5	Fifth (a) (71)						
6	Sixth (71)						
	Sixth (103)	1,072,598.55	1,301,614.57	1,326,912.43	1,280,630.26	799,080.04	461,837.61
	Total	7,060,651.99	7,858,789.27	7,910,083.57	7,730,608.20	8,062,294.29	7,694,102.87
NEW HAMPSHIRE.							
1	First (109)						
	First (110)	378,787.72	377,562.37				
2	Second (109)						
3	Third (109)						
4	Fourth (111)			466,994.36	469,351.54	517,992.05	463,509.99
	Total	378,787.72	377,562.37	466,994.36	469,351.54	517,992.05	463,509.99
NEW JERSEY.							
1	First (112)						
	First (113)	191,739.69	208,162.23	148,082.84	137,414.01	123,355.56	99,467.61
2	Second (112)						
3	Third (35)	349,697.47	647,110.60				
4	Fourth (5)						
	Fifth (5)						
5	Fifth (114)	3,410,238.59	3,740,888.73				
	Fifth (115)			3,924,163.64	4,182,204.57	4,083,367.42	4,005,411.71
	Total	3,951,675.75	4,596,161.56	4,072,246.48	4,319,618.58	4,206,722.98	4,104,879.32
NEW YORK.							
1	First (117)						
	First (118)	3,046,409.05	3,208,195.07	3,384,638.73	3,525,693.10	3,902,033.88	3,933,972.66
2	Second (117)						
	Second (119)						
	Second (120)	1,532,049.70	1,539,034.98	1,569,587.68	1,590,296.47	1,748,411.00	1,845,196.65
3	Third (117)						
	Third (121)						
	Third (120)	5,366,748.85	5,572,258.80	5,601,823.00	5,677,380.27	5,864,593.89	6,026,542.63
4	Fourth (117)						
	Fourth (122)						
5	Fifth (117)						
6	Sixth (117)						
7	Seventh (117)						
8	Eighth (123)						
9	Ninth (123)						
10	Tenth (5)						
11	Eleventh (5)						
	Eleventh (124)						

D.—COMPARATIVE TABLE SHOWING THE AGGREGATE RECEIPTS OF

DISTRICTS.		FISCAL YEARS ENDED JUNE 30—				
		1863.	1864.	1865.	1866.	1867.
NEW YORK—continued.						
1	{Twelfth (5).....	\$214, 111. 87	\$434, 449. 14	\$893, 370. 77	\$1, 240, 445. 27	\$1, 121, 742. 96
	{Twelfth (125).....					
13	{Thirteenth (5).....	91, 460. 05	197, 588. 06	454, 256. 91	547, 477. 35	433, 672. 16
	{Fourteenth (5).....	564, 674. 22	1, 428, 503. 60	2, 515, 278. 46	3, 274, 886. 18	2, 990, 590. 08
14	{Fourteenth (126).....					
	{Fourteenth (127).....					
	{Fourteenth (128).....					
	{Fifteenth (5).....	262, 832. 80	571, 510. 48	1, 299, 510. 80	1, 640, 872. 52	1, 341, 439. 34
15	{Fifteenth (129).....					
	{Fifteenth (127).....					
16	{Sixteenth (5).....	45, 898. 12	101, 540. 46	331, 996. 24	350, 622. 43	294, 094. 91
17	{Seventeenth (5).....	45, 425. 09	82, 979. 67	178, 290. 61	239, 060. 08	189, 900. 03
18	{Eighteenth (5).....	170, 099. 73	423, 370. 21	965, 781. 07	1, 000, 355. 07	732, 275. 54
19	{Nineteenth (5).....	66, 530. 93	128, 200. 57	265, 577. 27	366, 129. 66	281, 070. 64
20	{Twentieth (5).....	130, 699. 46	309, 675. 81	512, 888. 14	657, 049. 08	527, 989. 23
	{Twentieth (130).....					
	{Twenty-first (5).....	174, 797. 78	393, 305. 86	721, 848. 22	1, 223, 574. 63	1, 187, 196. 21
21	{Twenty-first (131).....					
	{Twenty-first (132).....					
	{Twenty-first (133).....					
22	{Twenty-second (5).....	137, 200. 35	483, 753. 73	525, 063. 68	543, 657. 99	500, 426. 85
23	{Twenty-third (5).....	313, 926. 50	959, 832. 96	1, 164, 444. 28	1, 650, 566. 98	1, 086, 564. 00
24	{Twenty-fourth (5).....	154, 527. 22	850, 408. 91	686, 933. 96	704, 979. 51	779, 125. 81
	{Twenty-fourth (134).....					
25	{Twenty-fifth (135).....	60, 806. 24	388, 853. 87	361, 898. 69	412, 812. 85	335, 063. 91
26	{Twenty-sixth (5).....	87, 748. 76	190, 112. 22	395, 873. 07	549, 707. 42	488, 136. 15
	{Twenty-sixth (136).....					
27	{Twenty-seventh (137).....	94, 402. 73	186, 083. 73	415, 818. 51	513, 754. 67	431, 288. 10
	{Twenty-seventh (138).....					
	{Twenty-eighth (135).....	174, 509. 13	582, 376. 26	1, 101, 694. 61	1, 460, 030. 10	1, 099, 644. 38
28	{Twenty-eighth (139).....					
	{Twenty-eighth (140).....					
	{Twenty-eighth (141).....					
29	{Twenty-ninth (5).....	110, 212. 25	390, 266. 72	400, 569. 85	563, 324. 98	524, 948. 55
	{Thirtieth (5).....	445, 650. 13	1, 876, 637. 40	1, 971, 268. 10	2, 801, 808. 24	2, 276, 202. 92
30	{Thirtieth (142).....					
	{Thirtieth (140).....					
31	{Thirty-first (137).....	50, 849. 15	120, 729. 71	263, 009. 79	391, 862. 07	302, 289. 51
32	{Thirty-second (143).....	1, 378, 961. 39	3, 571, 282. 18	10, 730, 410. 95	12, 167, 237. 82	9, 978, 614. 40
	Total.....	9, 241, 038. 60	27, 215, 720. 62	53, 708, 375. 16	71, 922, 529. 11	58, 825, 159. 06
NORTH CAROLINA.						
1	{First (5).....				69, 585. 16	85, 092. 18
2	{Second (5).....				53, 475. 16	719, 405. 08
	{Second (144).....					
3	{Third (145).....				291, 346. 73	251, 900. 25
	{Fourth (145).....					210, 680. 29
	{Fourth (146).....					
4	{Fourth (147).....					
	{Fourth (148).....					
	{Fourth (44).....					
	{Fifth (149).....					139, 561. 11
5	{Fifth (147).....					
	{Fifth (44).....					
	{Sixth (150).....					209, 363. 57
6	{Sixth (151).....					
	{Sixth (152).....					
7	{Seventh (150).....					32, 749. 87
	Total.....				414, 407. 05	1, 648, 752. 35
OHIO.						
1	{First (7).....	838, 064. 63	1, 781, 204. 66	3, 406, 204. 43	8, 022, 216. 20	6, 878, 016. 03
	{First (153).....					
	{First (154).....					
2	{Second (7).....	593, 195. 06	2, 357, 578. 85	2, 213, 916. 38	2, 806, 962. 75	2, 374, 409. 46
3	{Third (39).....	266, 260. 76	1, 531, 136. 00	1, 366, 816. 24	1, 610, 853. 82	1, 214, 737. 95
4	{Fourth (5).....	1, 215. 76	587, 279. 23	648, 728. 77	1, 173, 253. 96	654, 166. 04
	{Fourth (155).....					
5	{Fifth (5).....	47, 837. 75	121, 605. 16	186, 246. 53	461, 917. 48	244, 265. 89
6	{Sixth (39).....	54, 075. 72	523, 685. 17	295, 389. 86	383, 881. 09	363, 989. 81
	{Sixth (156).....					

INTERNAL REVENUE IN EACH COLLECTION DISTRICT, ETC.—Continued.

FISCAL YEARS ENDED JUNE 30—						
1868.	1869.	1870.	1871.	1872.	1873.	
\$550,492.68	\$416,193.82	\$411,329.36	\$236,119.98	\$255,761.04	\$260,785.63	12
341,510.67	201,359.35	191,179.79	235,189.56	95,042.48	119,638.13	13
1,346,583.72	1,265,066.98	1,406,228.34	1,094,693.94	911,501.49	1,242,623.17	14
815,969.67	810,843.25	627,537.54	377,518.74	306,567.33	226,780.20	15
125,179.59	117,266.77	106,005.52	54,122.99	41,786.77	30,924.33	16
141,425.23	93,420.42	103,239.18	41,512.83	31,027.53	30,515.32	17
407,265.43	308,285.38	274,455.58	125,221.62	193,025.71	119,447.73	18
198,701.93	106,278.96	110,463.06	101,340.63	40,485.87	44,244.36	19
318,897.66	206,433.67	165,134.77	119,384.01	88,365.23	54,590.22	20
772,243.44	557,292.28	611,902.79	447,576.95	403,417.09	294,446.82	21
257,379.42	175,998.74	599,577.98	667,758.11	404,249.39	103,207.28	22
451,860.06	554,227.04	779,029.19	439,304.66	425,425.22	412,925.26	23
522,197.66	455,807.50	566,786.17	420,488.72	448,831.73	483,655.08	24
223,114.84	231,041.03	296,128.52	110,119.51	61,118.87	114,755.69	25
317,419.24	263,348.74	272,754.82	187,985.46	177,912.53	173,785.96	26
325,019.02	222,254.81	228,276.55	170,384.29	128,330.46	157,384.42	27
709,028.60	759,328.44	560,721.54	666,884.63	28,722.77	576,558.71	28
323,746.40	238,165.95	270,327.23	97,300.95	68,561.86	80,609.08	29
1,168,150.17	1,789,105.67	2,315,449.95	1,926,884.09	1,753,960.76	1,541,746.87	30
248,847.93	103,023.90	100,000.86	58,410.18	38,935.60	2,230,437.59	31
7,669,852.59	7,674,297.31	6,865,786.50	4,483,898.31	3,303,483.59		32
39,395,787.64	35,716,423.18	36,361,550.38	28,870,402.06	23,483,729.18	19,219,504.52	
97,154.32	30,681.40	60,940.82	63,716.60	20,215.15	38,892.73	1
539,589.65	100,473.58	94,791.47	88,064.21	44,273.39	57,244.85	2
405,550.17	49,727.92	27,955.10	44,829.70	53,206.88	33,868.86	3
303,391.22	143,264.93	419,999.86	410,578.46	373,235.68	449,684.85	4
333,757.89	280,836.83	524,232.96	502,825.56	398,663.81	543,251.86	5
261,898.82	123,665.87	235,321.59	225,330.56	199,044.47	252,126.40	6
35,943.58	21,885.45	35,478.15	26,923.10	19,885.41	33,252.17	7
1,977,285.65	750,535.98	1,398,719.95	1,362,268.19	1,108,524.79	1,408,321.72	
3,781,726.35	4,133,733.74	2,406,377.88	1,398,809.17	6,072,487.83	7,161,277.20	1
1,183,519.56	2,955,385.06	4,846,979.34	1,521,173.59			2
718,033.49	1,722,965.73	2,369,580.82	3,053,069.30	1,697,785.31	1,495,458.80	3
166,220.65	638,683.78	981,033.19	2,393,859.26	712,865.88	699,070.56	4
91,802.04	181,700.38	265,215.33	760,851.02	254,067.75	64,737.83	5
183,994.63	654,846.98	963,994.86	255,182.80	721,460.39	625,625.11	6

D.—COMPARATIVE TABLE SHOWING THE AGGREGATE RECEIPTS OF

DISTRICTS.		FISCAL YEARS ENDED JUNE 30—				
		1874.	1875.	1876.	1877.	1878.
NEW YORK—continued.						
12	Twelfth (5).....	\$192, 893. 25	\$192, 836. 98	\$90, 462. 76		
	Twelfth (125).....			228, 330. 10	\$468, 727. 34	\$469, 527. 12
13	Thirteenth (5).....	78, 544. 63	93, 276. 79	33, 682. 07		
	Fourteenth (5).....	496, 426. 13	528, 579. 54	255, 525. 44		
14	Fourteenth (126).....			337, 319. 24	591, 488. 79	631, 918. 26
	Fourteenth (127).....					
	Fourteenth (128).....					
	Fifteenth (5).....	188, 170. 63	200, 225. 56	90, 874. 12		
15	Fifteenth (129).....			145, 409. 80	229, 805. 43	211, 125. 88
	Fifteenth (127).....					
16	Sixteenth (5).....	21, 458. 58	20, 945. 52	6, 334. 05		
17	Seventeenth (5).....	22, 656. 42	24, 147. 43	8, 424. 45		
18	Eighteenth (5).....	65, 522. 35	65, 519. 99	20, 732. 43		
19	Nineteenth (5).....	27, 341. 14	24, 821. 60	11, 061. 58		
20	Twentieth (5).....	46, 562. 54	51, 867. 46	13, 871. 83		
	Twentieth (130).....			45, 367. 05	9, 652. 33	
	Twenty-first (5).....	296, 613. 56	324, 629. 34	170, 262. 19		
21	Twenty-first (131).....			202, 575. 21	74, 408. 78	
	Twenty-first (132).....				263, 792. 83	330, 589. 76
	Twenty-first (133).....					
22	Twenty-second (5).....	36, 522. 86	36, 793. 39	12, 999. 14		
23	Twenty-third (5).....	234, 265. 79	258, 888. 06	130, 299. 24		
24	Twenty-fourth (5).....	573, 567. 29	428, 357. 01	239, 928. 48		
	Twenty-fourth (134).....			382, 146. 12	645, 672. 58	629, 363. 12
25	Twenty-fifth (135).....	60, 331. 93	49, 339. 31	15, 460. 96		
26	Twenty-sixth (5).....	185, 051. 81	203, 135. 73	110, 134. 34		
	Twenty-sixth (136).....			120, 102. 51	216, 372. 66	221, 368. 64
27	Twenty-seventh (137).....		*. 04			
	Twenty-seventh (138).....	150, 716. 05	158, 289. 44	159, 221. 82	39, 166. 70	
	Twenty-eighth (135).....	435, 218. 10	452, 644. 96	164, 702. 69		
28	Twenty-eighth (139).....			380, 567. 26	144, 996. 53	
	Twenty eighth (140).....				547, 279. 29	827, 852. 19
	Twenty-eighth (141).....					
29	Twenty-ninth (5).....	52, 036. 39	55, 808. 81	19, 792. 21		
30	Thirtieth (5).....	1, 340, 034. 21	1, 231, 836. 88	593, 671. 27		
	Thirtieth (142).....			590, 085. 74	261, 261. 52	
	Thirtieth (140).....				771, 281. 86	1, 126, 667. 60
31	Thirty-first (137).....		*. 50			
32	Thirty-second (143).....	1, 643, 375. 49	1, 674, 091. 42	1, 720, 403. 36	1, 602, 398. 50	
Total.....		15, 182, 362. 62	15, 238, 881. 81	14, 616, 723. 99	14, 452, 178. 57	14, 951, 519. 56
NORTH CAROLINA.						
1	First (5).....	21, 483. 44	19, 864. 60	4, 602. 26		
2	Second (5).....	67, 773. 05	37, 216. 63	11, 621. 84		
	Second (144).....			45, 272. 85	109, 994. 76	65, 782. 90
3	Third (145).....	29, 860. 96	32, 186. 05	10, 748. 05		
	Fourth (145).....	500, 054. 31	586, 896. 09	407, 226. 94		
	Fourth (146).....			305, 220. 37	838, 733. 88	800, 760. 70
4	Fourth (147).....					
	Fourth (148).....					
	Fourth (44).....					
	Fifth (149).....	604, 157. 20	685, 603. 47	628, 966. 35	568, 073. 11	698, 041. 92
5	Fifth (147).....					
	Fifth (44).....					
	Sixth (150).....	229, 633. 90	220, 299. 95	217, 711. 11	108, 669. 27	
6	Sixth (151).....				131, 934. 30	253, 874. 40
	Sixth (152).....					
7	Seventh (150).....	32, 768. 38	48, 356. 79	39, 768. 52	18, 442. 67	
Total.....		1, 485, 731. 24	1, 630, 423. 58	1, 671, 138. 29	1, 775, 847. 99	1, 818, 459. 92
OHIO.						
1	First (7).....					
	First (153).....	7, 208, 887. 51	8, 055, 517. 74	9, 833, 611. 52	10, 155, 663. 16	9, 728, 032. 98
	First (154).....					
2	Second (7).....					
3	Third (39).....	1, 645, 558. 53	949, 819. 40	1, 276, 079. 90	1, 023, 611. 35	1, 125, 680. 69
4	Fourth (5).....	699, 953. 90	489, 528. 86	248, 461. 98		
	Fourth (155).....			268, 642. 01	480, 783. 15	401, 021. 46
5	Fifth (5).....	154, 664. 81	51, 065. 63	21, 705. 65		
6	Sixth (39).....	665, 040. 77	610, 346. 16	623, 050. 06	491, 794. 52	431, 079. 69
	Sixth (156).....					

INTERNAL REVENUE IN EACH COLLECTION DISTRICT, ETC.—Continued.

FISCAL YEARS ENDED JUNE 30—							
1879.	1880.	1881.	1882.	1883.	1884.	1885.	
\$482,916.92	\$519,719.66	\$545,067.54	\$627,261.92	\$590,564.93	\$48,754.17		12
							13
571,915.15	571,102.97	600,482.13	620,596.47	590,677.39	40,028.23		14
					595,363.83	\$679,724.30	
214,694.26	259,026.63	294,733.58	346,397.30	336,832.04	24,527.69		15
					752,985.81	829,864.60	16
							17
							18
							19
							20
327,467.09	309,412.51	326,846.08	333,264.94	325,317.02	17,715.85		21
					865,665.04	855,039.34	22
							23
706,144.85	422,403.27	494,109.45	469,857.05	559,763.59	41,821.31		24
							25
240,257.07	273,432.82	316,088.22	386,550.60	409,330.71	14,831.94		26
							27
813,978.97	946,711.55	974,838.32	1,134,541.13	1,079,296.23	69,640.19		28
					1,945,001.69	2,058,072.55	29
							30
1,197,999.40	1,287,401.54	1,377,990.99	1,403,396.85	1,342,391.27	115,059.65		31
							32
15,445,801.99	16,249,877.34	17,233,267.76	19,455,040.09	17,967,187.00	13,760,384.10	13,823,644.60	
							1
77,272.14	58,695.72	74,432.35	62,163.24	65,319.36	1,192.10		2
							3
935,394.78	925,483.18	850,967.45	1,022,309.00	865,952.10	24,916.26		4
					494,852.80	398,003.45	
						254,643.50	
1,064,463.12	911,908.83	1,051,585.47	1,274,767.96	*988,991.35	43,819.12		5
					711,299.02	477,098.72	
336,238.73	457,918.98	499,455.08	508,174.32	456,864.16	484,887.44	337,707.21	6
						219,376.07	7
2,413,368.77	2,354,006.71	2,476,440.35	2,867,414.52	2,377,126.97	1,760,966.74	1,686,828.95	
10,832,458.61	11,556,840.75	12,538,346.58	11,928,253.84	10,577,527.72	9,826,123.39	8,737,148.51	1
							2
966,097.16	1,355,043.19	1,806,871.17	1,621,593.77	1,555,836.26	68,501.48		3
476,026.88	512,154.48	513,582.86	475,943.53	181,759.25	7,644.88		4
							5
613,699.78	633,678.60	352,210.02	300,275.33	443,683.26	12,298.11		6
					1,005,946.16	1,284,728.86	

D.—COMPARATIVE TABLE SHOWING THE AGGREGATE RECEIPTS OF

DISTRICTS.		FISCAL YEARS ENDED JUNE 30—					
		1886.	1887.	1888.	1889.	1890.	1891.
NEW YORK—continued.							
12	{ Twelfth (5)						
	{ Twelfth (125)						
13	{ Thirteenth (5)						
	{ Fourteenth (5)						
14	{ Fourteenth (126)						
	{ Fourteenth (127)	\$666, 913. 20	\$684, 242. 15				
	{ Fourteenth (128)			\$1,676,205.65	\$1,679,382.79	\$1,690,532.84	\$1,614,376.93
	{ Fifteenth (5)						
15	{ Fifteenth (129)						
	{ Fifteenth (127)	872, 791. 41	938, 390. 82				
16	{ Sixteenth (5)						
17	{ Seventeenth (5)						
18	{ Eighteenth (5)						
19	{ Nineteenth (5)						
20	{ Twentieth (5)						
	{ Twentieth (130)						
	{ Twenty-first (5)						
21	{ Twenty-first (131)						
	{ Twenty-first (132)						
	{ Twenty-first (133)	915, 930. 93	1, 010, 372. 11	1, 084, 647. 33	1, 070, 922. 90	1, 103, 262. 63	1, 010, 204. 71
22	{ Twenty-second (5)						
23	{ Twenty-third (5)						
24	{ Twenty-fourth (5)						
	{ Twenty-fourth (134)						
25	{ Twenty-fifth (135)						
26	{ Twenty-sixth (5)						
	{ Twenty-sixth (136)						
27	{ Twenty-seventh (137)						
	{ Twenty-seventh (138)						
	{ Twenty-eighth (135)						
28	{ Twenty-eighth (139)						
	{ Twenty-eighth (140)						
	{ Twenty-eighth (141)	1, 964, 365. 82	2, 148, 709. 10	2, 100, 300. 56	2, 104, 999. 48	1, 915, 487. 74	2, 135, 034. 87
29	{ Twenty-ninth (5)						
	{ Thirtieth (5)						
30	{ Thirtieth (142)						
	{ Thirtieth (140)						
31	{ Thirty-first (137)						
32	{ Thirty-second (143)						
Total		14,365,208.96	15,101,203.03	15,417,202.95	15,648,675.01	16,224,321.98	16,565,328.45
NORTH CAROLINA.							
1	{ First (5)						
2	{ Second (5)						
	{ Second (144)						
3	{ Third (145)						
	{ Fourth (145)						
	{ Fourth (146)						
4	{ Fourth (147)	512, 854. 59	578, 161. 58				
	{ Fourth (148)						
	{ Fourth (44)			1, 035, 053. 39	1, 134, 231. 49	1, 169, 650. 28	1, 003, 928. 44
	{ Fifth (149)						
5	{ Fifth (147)	841, 881. 97	945, 134. 70				
	{ Fifth (44)			1, 150, 115. 36	1, 332, 918. 78	1, 589, 853. 73	1, 484, 068. 35
	{ Sixth (150)						
6	{ Sixth (151)	390, 222. 73	427, 405. 43				
	{ Sixth (152)						
7	{ Seventh (150)						
Total		1, 744, 959. 29	1, 950, 701. 71	2, 185, 168. 75	2, 467, 150. 27	2, 759, 504. 01	2, 487, 996. 79
OHIO.							
	{ First (7)						
1	{ First (153)	8, 501, 549. 10	7, 966, 784. 95				
	{ First (154)			10,202,724.94	9, 227, 433. 43	10,953,675.09	11,600,023.06
2	{ Second (7)						
3	{ Third (39)						
4	{ Fourth (5)						
	{ Fourth (155)						
5	{ Fifth (5)						
6	{ Sixth (39)						
	{ Sixth (156)	1, 893, 894. 64	2, 991, 061. 28				

INTERNAL REVENUE IN EACH COLLECTION DISTRICT, ETC.—Continued.

FISCAL YEARS ENDED JUNE 30—						Total.	
1892.	1893.	1894.	1895.	1896.	1897.		
						\$6,510,995.51	} 12
						3,980,869.70	
						3,113,878.00	} 13
						19,321,161.29	
						4,555,528.63	} 14
						2,626,243.48	
\$1,846,624.07	\$1,950,000.27	\$1,794,202.89	\$1,820,177.00	\$1,864,694.69	\$1,742,181.69	17,678,378.82	} 15
						8,760,652.98	
						2,062,552.61	} 16
						3,394,032.64	
						1,648,176.28	} 17
						1,232,024.29	
						4,871,357.84	} 18
						1,772,248.20	
						3,203,409.11	} 19
						55,019.38	
						7,579,107.16	} 20
						276,983.99	
						2,234,406.08	} 21
1,056,556.41	1,101,709.29	1,027,283.14	977,816.72	965,178.29	885,574.05	13,930,162.89	
						4,484,588.91	} 22
						8,861,559.24	
						7,315,595.05	} 23
						4,351,281.34	
						2,720,846.22	} 24
						3,603,106.25	
						2,198,335.17	} 25
						2,715,612.91	
						693,501.20	} 26
						9,231,035.82	
						525,563.79	} 27
						6,394,137.87	
2,326,976.02	2,620,982.21	2,540,838.78	2,149,409.98	2,267,209.19	1,875,888.49	30,153,276.48	} 28
						3,195,671.23	
						23,032,406.66	} 29
						851,347.26	
						8,622,189.16	} 30
						1,677,959.20	
						76,694,531.40	} 31
7,670,978.82	19,696,554.78	18,922,111.64	19,090,722.70	21,620,470.64	18,420,766.74	801,080,634.64	} 32
						512,228.66	} 1
						1,813,928.91	
						560,125.42	} 2
						1,231,180.67	
						3,805,012.63	} 3
						6,569,737.72	
						1,983,872.42	} 4
						254,643.50	
975,258.87	977,489.52	928,475.32	1,054,708.60	1,070,836.38	1,073,228.60	10,422,860.89	} 5
						11,243,507.92	
						2,975,414.41	} 6
1,408,397.98	1,448,293.76	1,441,306.31	1,578,071.36	1,668,716.37	1,687,592.48	14,789,334.48	
						2,283,065.51	} 7
						4,284,682.78	
						219,376.07	} 8
						345,454.09	
2,383,656.85	2,425,783.28	2,369,781.63	2,632,779.96	2,739,552.75	2,760,821.08	63,294,426.08	} 9
						32,646,353.09	} 10
9,967,954.02	10,290,682.21	9,769,502.05	9,673,887.56	9,065,908.05	9,998,249.10	152,201,684.98	
						100,750,039.51	} 11
						22,385,015.76	
						29,782,181.08	} 12
						8,461,313.58	
						3,317,558.50	} 13
						2,402,015.03	
						10,668,212.64	} 14
						7,175,630.94	

D.—COMPARATIVE TABLE SHOWING THE AGGREGATE RECEIPTS OF

DISTRICTS.		FISCAL YEARS ENDED JUNE 30—				
		1863.	1864.	1865.	1866.	1867.
OHIO—continued.						
7	{ Seventh (157).....	\$166, 485. 71	\$1, 195, 306. 87	\$1, 086, 116. 45	\$1, 246, 198. 88	\$906, 667. 98
	{ Seventh (158).....					
	{ Seventh (159).....					
8	{ Eighth (157).....	40, 599. 89	119, 787. 95	135, 775. 80	215, 006. 70	160, 524. 84
9	{ Ninth (5).....	100, 968. 00	611, 049. 52	477, 423. 87	939, 624. 34	390, 452. 50
10	{ Tenth (5).....	136, 144. 01	346, 180. 92	744, 465. 66	1, 148, 313. 48	1, 059, 746. 24
	{ Tenth (160).....					
	{ Tenth (161).....					
11	{ Eleventh (5).....	104, 933. 15	448, 262. 68	570, 146. 68	961, 169. 20	305, 721. 19
	{ Eleventh (162).....					
	{ Eleventh (163).....					
12	{ Twelfth (5).....	125, 171. 05	713, 325. 75	519, 316. 69	525, 663. 41	275, 891. 03
13	{ Thirteenth (5).....	92, 373. 42	296, 709. 84	419, 145. 71	518, 940. 43	444, 591. 80
	{ Thirteenth (164).....					
14	{ Fourteenth (5).....	40, 000. 85	106, 084. 04	236, 442. 43	276, 029. 51	214, 048. 73
15	{ Fifteenth (5).....	75, 851. 68	132, 830. 15	286, 963. 80	424, 797. 09	282, 827. 48
	{ Fifteenth (165).....					
16	{ Sixteenth (5).....	34, 149. 85	70, 006. 65	194, 886. 40	262, 450. 15	155, 502. 35
17	{ Seventeenth (5).....	96, 262. 04	171, 345. 33	480, 790. 29	654, 626. 22	483, 680. 80
18	{ Eighteenth (5).....	329, 070. 09	975, 255. 04	2, 303, 282. 85	3, 501, 667. 83	3, 110, 339. 75
	{ Eighteenth (166).....					
	{ Eighteenth (51).....					
19	{ Eighteenth (167).....					
	{ Nineteenth (5).....	74, 821. 30	135, 825. 92	450, 865. 94	598, 937. 05	382, 947. 79
Total.....		3, 217, 480. 72	12, 224, 459. 73	16, 022, 924. 78	25, 732, 509. 59	19, 902, 527. 66
PENNSYLVANIA.						
1	{ First (7).....	951, 791. 33	2, 177, 710. 24	5, 381, 027. 84	6, 282, 653. 93	5, 082, 037. 46
	{ First (169).....					
	{ First (170).....					
	{ First (171).....					
	{ First (172).....					
2	{ Second (174).....	479, 195. 78	1, 470, 577. 80	3, 244, 791. 94	4, 531, 847. 15	3, 433, 508. 97
	{ Second (175).....					
3	{ Third (7).....	403, 398. 59	951, 463. 05	2, 250, 057. 11	2, 049, 108. 11	2, 029, 733. 79
4	{ Fourth (174).....	383, 688. 02	854, 348. 26	2, 478, 723. 91	3, 286, 215. 37	2, 302, 558. 99
5	{ Fifth (5).....	134, 912. 23	380, 703. 24	1, 119, 379. 95	1, 255, 282. 81	970, 047. 60
	{ Fifth (176).....					
6	{ Sixth (5).....	149, 720. 17	400, 670. 17	1, 197, 889. 57	1, 357, 938. 54	955, 394. 41
7	{ Seventh (177).....	190, 408. 08	442, 928. 73	851, 639. 04	925, 253. 52	711, 358. 28
8	{ Eighth (5).....	179, 714. 67	586, 572. 09	670, 007. 69	1, 020, 054. 26	671, 907. 67
	{ Eighth (178).....					
	{ Eighth (171).....					
9	{ Ninth (177).....	82, 888. 09	297, 694. 52	849, 423. 63	1, 165, 489. 55	781, 024. 49
	{ Ninth (179).....					
	{ Ninth (171).....					
	{ Ninth (173).....					
	{ Ninth (44).....					
10	{ Tenth (5).....	154, 525. 82	359, 307. 94	803, 359. 92	1, 138, 698. 40	610, 208. 77
11	{ Eleventh (50).....	211, 187. 28	749, 226. 69	969, 799. 55	1, 234, 206. 76	680, 469. 01
12	{ Twelfth (5).....	190, 244. 75	392, 084. 37	888, 252. 78	1, 036, 285. 56	522, 629. 57
	{ Twelfth (180).....					
	{ Twelfth (171).....					
13	{ Twelfth (172).....					
	{ Thirteenth (5).....	60, 131. 55	131, 186. 10	320, 889. 18	483, 944. 38	242, 930. 28
14	{ Fourteenth (50).....	83, 959. 77	258, 031. 17	566, 153. 54	777, 188. 76	439, 639. 03
	{ Fourteenth (181).....					
15	{ Fifteenth (50).....	76, 752. 28	268, 209. 55	753, 104. 99	748, 269. 08	469, 983. 68
16	{ Sixteenth (182).....	54, 025. 04	140, 784. 25	211, 579. 69	311, 253. 83	204, 817. 63
	{ Sixteenth (183).....					
17	{ Seventeenth (182).....	74, 203. 00	139, 150. 93	423, 960. 61	543, 002. 85	294, 329. 14
18	{ Eighteenth (50).....	44, 447. 57	118, 026. 76	345, 254. 64	392, 186. 89	217, 282. 98
19	{ Nineteenth (50).....	101, 565. 88	225, 415. 01	341, 881. 69	607, 553. 22	597, 910. 56
	{ Nineteenth (51).....					
	{ Nineteenth (184).....					
20	{ Twentieth (50).....	135, 862. 43	468, 102. 47	1, 075, 069. 39	3, 371, 784. 53	1, 005, 847. 74
	{ Twentieth (51).....					
21	{ Twenty-first (50).....	91, 804. 08	510, 369. 71	597, 024. 50	417, 858. 94	282, 349. 95
	{ Twenty-second (5).....	674, 644. 21	1, 901, 742. 02	3, 475, 446. 66	4, 866, 797. 46	3, 655, 008. 72
22	{ Twenty-second (185).....					
	{ Twenty-second (171).....					
	{ Twenty-second (173).....					

INTERNAL REVENUE IN EACH COLLECTION DISTRICT, ETC.—Continued.

FISCAL YEARS ENDED JUNE 30—						
1868.	1869.	1870.	1871.	1872.	1873.	
\$504,092.67	\$784,994.11	\$1,018,315.24	\$718,371.24	\$702,177.06	\$495,343.53	7
116,610.84	88,486.39	140,799.63	43,988.08	35,579.34	31,435.30	8
288,654.47	611,467.14	1,054,304.20	603,544.20	687,044.51	749,461.97	9
863,337.98	883,516.02	1,108,147.13	1,109,678.62	1,218,640.03	1,091,836.75	10
235,172.21	587,893.24	925,182.89	414,292.05	612,730.40	575,446.58	11
279,894.71	728,003.13	963,791.66	353,519.13	534,748.77	580,975.06	12
362,043.15	260,003.27	382,527.00	258,711.12	91,990.69	69,988.15	13
108,222.30	101,268.88	98,916.91	94,612.70	58,874.19	56,144.42	14
214,260.79	112,186.19	140,985.31	102,288.73	92,842.52	93,001.34	15
138,542.83	120,110.17	118,297.90	91,713.08	97,129.14	72,540.14	16
279,702.68	242,442.62	285,574.75	249,021.36	351,689.24	204,827.07	17
2,507,206.77	1,161,617.24	1,339,397.63	916,707.11	890,914.79	720,189.71	18
201,579.43	147,243.70	159,322.13	89,983.83	72,201.37	63,949.93	19
12,224,617.55	16,116,547.77	19,568,743.80	15,149,489.11	14,905,229.21	14,851,309.45	
4,230,456.54	4,134,723.26	3,284,120.72	1,811,829.62	1,936,178.61	1,383,508.05	1
2,053,637.27	1,960,919.15	1,928,749.15	1,775,957.66	883,803.28	1,739,755.19	2
1,125,074.65	652,539.62	1,137,044.04	393,826.09	972,856.76		3
1,693,897.30	1,151,352.86	1,343,181.08	1,260,930.91	419,391.25		4
630,720.87	596,121.50	443,862.25	470,652.73	336,370.53	354,693.33	5
433,777.99	396,942.24	427,970.11	445,387.08	319,408.13	359,983.79	6
429,167.14	130,765.80	223,776.25	136,131.16	48,773.37	53,028.11	7
334,892.16	302,891.30	335,222.73	251,227.90	222,039.10	253,967.27	8
450,337.79	462,582.81	475,853.94	438,460.42	274,320.68	284,512.19	9
378,295.89	151,088.32	260,045.58	221,587.59	154,616.13	170,248.31	10
431,367.88	201,812.10	244,459.57	239,809.53	140,072.81	146,672.30	11
432,380.90	265,596.82	334,893.74	236,695.58	217,002.89	200,123.70	12
120,413.14	103,326.64	117,155.16	101,224.62	47,387.45	36,156.39	13
332,331.98	207,472.06	266,966.84	170,258.99	130,404.87	108,956.93	14
348,963.39	388,358.62	428,322.54	290,417.21	247,988.62	290,961.51	15
207,531.73	140,822.93	156,746.96	152,134.92	148,196.90	117,956.97	16
161,959.45	103,431.77	102,271.49	88,777.22	48,689.48	53,409.31	17
247,787.76	145,794.62	144,047.67	118,246.48	77,308.75	63,572.77	18
450,963.27	227,349.84	261,129.49	169,411.21	154,338.61	114,402.95	19
553,068.55	181,125.56	399,308.34	275,045.81	127,285.03	96,728.66	20
205,286.63	987,598.24	1,234,873.51	771,002.52	485,933.54	542,160.26	21
1,986,255.39	1,701,661.39	2,042,129.63	1,419,363.85	1,171,480.49	860,651.81	22

D.—COMPARATIVE TABLE SHOWING THE AGGREGATE RECEIPTS OF

DISTRICTS.		FISCAL YEARS ENDED JUNE 30—				
		1874.	1875.	1876.	1877.	1878.
OHIO—continued.						
7	Seventh (157).....	\$744, 598. 17	\$635, 175. 25	\$492, 562. 19	.....	.....
	Seventh (158).....	.....	.....	308, 225. 82	\$78, 973. 63	.....
	Seventh (159).....	.....	.....	.....	243, 816. 38	\$288, 253. 45
8	Eighth (157).....	33, 700. 97	42, 697. 52	25, 664. 07	.....	.....
9	Ninth (5).....	641, 945. 20	338, 537. 49	208, 541. 58	.....	.....
10	Tenth (5).....	957, 426. 61	969, 636. 15	425, 057. 07	.....	.....
	Tenth (160).....	.....	.....	643, 600. 69	1, 065, 547. 84	991, 631. 47
	Tenth (161).....	.....	.....	.....	.....	.....
11	Eleventh (5).....	556, 025. 06	805, 018. 30	402, 146. 96	.....	.....
	Eleventh (162).....	.....	.....	486, 183. 09	868, 720. 37	778, 436. 99
	Eleventh (163).....	.....	.....	.....	.....	.....
12	Twelfth (5).....	429, 839. 44	424, 423. 10	210, 946. 41	.....	.....
13	Thirteenth (5).....	64, 130. 15	73, 126. 85	32, 993. 02	.....	.....
	Thirteenth (164).....	.....	.....	77, 297. 09	35, 006. 07	.....
14	Fourteenth (5).....	56, 103. 71	63, 875. 37	26, 763. 15	.....	.....
15	Fifteenth (5).....	82, 467. 35	85, 854. 68	43, 650. 30	.....	.....
	Fifteenth (165).....	.....	.....	88, 949. 13	169, 219. 71	170, 201. 23
16	Sixteenth (5).....	83, 154. 77	77, 905. 60	38, 249. 78	.....	.....
17	Seventeenth (5).....	103, 987. 34	111, 127. 37	37, 141. 28	.....	.....
18	Eighteenth (5).....	791, 989. 06	808, 633. 78	297, 560. 76	.....	.....
	Eighteenth (166).....	.....	.....	438, 739. 82	202, 865. 34	.....
	Eighteenth (51).....	.....	.....	.....	658, 688. 27	856, 168. 41
19	Eighteenth (167).....	.....	.....	.....	.....	.....
	Nineteenth (5).....	65, 937. 80	70, 430. 92	32, 085. 28	.....	.....
Total.....		14, 985, 411. 15	14, 662, 720. 17	16, 587, 908. 61	15, 474, 639. 79	14, 770, 506. 37
PENNSYLVANIA.						
1	First (7).....	.....	* 16. 00	.....	.....	.....
	First (169).....	1, 286, 256. 60	1, 206, 388. 95	61, 750. 30	.....	.....
	First (170).....	.....	.....	1, 872, 359. 62	416, 610. 80	.....
	First (171).....	.....	.....	.....	1, 910, 255. 38	2, 201, 333. 12
2	Second (174).....	.....	* 52. 00	.....	.....	.....
	Second (175).....	771, 922. 32	714, 065. 75	71, 445. 33	.....	.....
3	Third (7).....	.....	* 58	.....	.....	.....
4	Fourth (174).....	.....	* 22. 75	.....	.....	.....
5	Fifth (5).....	215, 929. 36	184, 658. 51	101, 986. 34	.....	.....
	Fifth (176).....	.....	.....	249, 688. 13	107, 336. 87	.....
6	Sixth (5).....	265, 937. 98	266, 179. 15	136, 234. 83	.....	.....
7	Seventh (177).....	20, 872. 51	10, 041. 07	.....	.....	.....
8	Eighth (5).....	232, 612. 58	231, 683. 28	99, 572. 59	.....	.....
	Eighth (178).....	.....	.....	192, 761. 48	66, 393. 11	.....
	Eighth (171).....	.....	.....	.....	353, 208. 01	422, 611. 95
9	Ninth (177).....	342, 845. 96	167, 530. 12	.....	.....	.....
	Ninth (179).....	.....	221, 755. 38	402, 919. 69	90, 983. 93	.....
	Ninth (171).....	.....	.....	.....	617, 985. 63	803, 806. 93
	Ninth (173).....	.....	.....	.....	.....	.....
10	Ninth (44).....	.....	.....	.....	.....	.....
11	Tenth (5).....	173, 037. 85	156, 249. 63	67, 211. 24	.....	.....
12	Eleventh (50).....	120, 823. 15	106, 329. 31	113, 863. 98	19, 390. 42	.....
	Twelfth (5).....	228, 208. 43	236, 873. 20	98, 841. 35	.....	.....
13	Twelfth (180).....	.....	.....	145, 527. 07	57, 608. 21	.....
	Twelfth (171).....	.....	.....	.....	253, 832. 47	302, 767. 46
	Twelfth (172).....	.....	.....	.....	.....	.....
14	Thirteenth (5).....	26, 622. 42	31, 829. 72	9, 268. 89	.....	.....
15	Fourteenth (50).....	105, 478. 78	106, 556. 29	127, 568. 13	17, 337. 50	.....
	Fourteenth (181).....	.....	.....	.....	134, 995. 86	174, 891. 66
16	Fifteenth (50).....	315, 128. 08	351, 793. 99	367, 703. 90	90, 807. 27	.....
17	Sixteenth (182).....	137, 173. 63	129, 705. 51	114, 016. 62	19, 513. 01	.....
	Sixteenth (183).....	.....	.....	.....	145, 278. 68	184, 691. 01
18	Seventeenth (182).....	52, 222. 24	47, 532. 25	55, 444. 66	6, 446. 78	.....
19	Eighteenth (50).....	73, 698. 20	72, 645. 19	68, 135. 01	9, 843. 17	.....
	Nineteenth (50).....	84, 598. 05	92, 543. 42	109, 543. 90	19, 217. 84	.....
20	Nineteenth (51).....	.....	.....	.....	70, 508. 25	98, 450. 42
	Nineteenth (184).....	.....	.....	.....	.....	.....
	Twentieth (50).....	92, 272. 66	93, 017. 37	85, 027. 23	15, 626. 73	.....
21	Twentieth (51).....	.....	.....	.....	95, 444. 06	104, 861. 81
	Twenty-first (50).....	409, 336. 17	422, 954. 63	262, 891. 14	69, 824. 71	.....
22	Twenty-second (5).....	753, 709. 43	631, 423. 06	298, 240. 37	.....	.....
	Twenty-second (185).....	.....	.....	376, 820. 72	263, 498. 83	.....
	Twenty-second (171).....	.....	.....	.....	852, 262. 88	1, 156, 118. 13
23	Twenty-second (173).....	.....	.....	.....	.....	.....
						

INTERNAL REVENUE IN EACH COLLECTION DISTRICT, ETC.—Continued.

FISCAL YEARS ENDED JUNE 30—						
1879.	1880.	1881.	1882.	1883.	1884.	1885.
\$296,834.34	\$475,976.33	\$594,593.31	\$700,260.02	\$673,466.44	\$24,159.86	
985,137.32	1,092,852.40	1,089,563.12	1,021,133.71	682,904.73	53,088.15	
					605,660.69	\$691,842.78
781,031.89	1,425,321.06	1,398,257.92	1,216,251.21	519,923.73	18,228.48	
					1,104,766.75	1,058,436.49
169,956.83	210,324.75	195,871.89	201,528.11	169,435.60	8,523.01	
773,324.27	756,807.43	806,538.82	894,059.79	899,510.83	56,357.14	
					728,966.46	793,359.98
15,894,567.08	18,018,998.99	19,295,835.69	18,359,299.31	15,704,047.82	13,520,264.56	12,565,516.62
2,262,216.01	2,523,444.87	2,678,845.83	3,011,318.33	2,824,875.99	286,591.00	
					2,668,583.23	2,886,621.64
447,771.52	553,173.93	622,634.45	689,758.24	675,254.77	62,204.11	
870,264.95	1,064,642.47	1,278,820.81	1,450,720.01	1,340,739.84	113,498.27	
					1,138,392.98	1,333,646.26
303,693.99	326,321.92	370,256.14	423,128.51	417,151.81	38,144.66	
					405,972.16	438,870.96
162,113.64	190,145.19	212,589.65	242,351.75	252,387.47	24,981.01	
172,136.87	191,065.09	211,588.05	258,917.37	248,455.24	26,299.28	
101,391.50	115,337.59	137,259.54	144,726.27	123,310.67	7,278.88	
					132,237.53	129,984.68
88,298.56	88,989.28	94,909.77	101,605.53	82,713.35	3,459.78	
1,002,727.66	1,184,418.98	1,408,472.82	1,685,425.78	1,854,674.01	247,429.54	
					1,681,605.89	1,609,332.26

D.—COMPARATIVE TABLE SHOWING THE AGGREGATE RECEIPTS OF

	DISTRICTS.	FISCAL YEARS ENDED JUNE 30—					
		1886.	1887.	1888.	1889.	1890.	1891.
	OHIO—continued.						
7	{Seventh (157)						
	{Seventh (158)						
	{Seventh (159)						
8	{Eighth (157)						
9	{Ninth (5)						
	{Tenth (5)						
10	{Tenth (160)						
	{Tenth (161)	\$595, 836. 68	\$586, 278. 61	\$603, 636. 47	\$609, 534. 41	\$659, 226. 38	\$712, 873. 00
	{Eleventh (5)						
11	{Eleventh (162)						
	{Eleventh (163)	1, 165, 356. 49	1, 531, 024. 04	747, 419. 50	857, 573. 36	872, 721. 97	1, 015, 470. 13
12	{Twelfth (5)						
13	{Thirteenth (5)						
	{Thirteenth (164)						
14	{Fourteenth (5)						
15	{Fifteenth (5)						
	{Fifteenth (165)						
16	{Sixteenth (5)						
17	{Seventeenth (5)						
	{Eighteenth (5)						
18	{Eighteenth (166)						
	{Eighteenth (51)						
	{Eighteenth (167)	764, 712. 19	823, 077. 98	892, 532. 07	872, 186. 31	945, 349. 30	1, 026, 900. 42
19	{Nineteenth (5)						
	Total	12,921,349.10	13,898,226.86	12,446,312.98	11,566,727.51	13,430,972.74	14,355,266.61
	PENNSYLVANIA.						
	{First (7)						
	{First (169)						
1	{First (170)						
	{First (171)						
	{First (172)	2, 937, 332. 02	3, 133, 111. 88	3, 044, 303. 82	3, 037, 942. 52	3, 336, 039. 70	3, 519, 825. 08
2	{Second (174)						
	{Second (175)						
3	{Third (7)						
4	{Fourth (174)						
5	{Fifth (5)						
	{Fifth (176)						
6	{Sixth (5)						
7	{Seventh (177)						
	{Eighth (5)						
8	{Eighth (178)						
	{Eighth (171)						
	{Ninth (177)						
	{Ninth (179)						
9	{Ninth (171)						
	{Ninth (173)	1, 448, 629. 94	1, 688, 317. 66				
	{Ninth (44)			1, 794, 016. 25	1, 758, 076. 29	1, 938, 069. 45	2, 176, 590. 89
10	{Tenth (5)						
11	{Eleventh (50)						
	{Twelfth (5)						
12	{Twelfth (180)						
	{Twelfth (171)						
	{Twelfth (172)	460, 190. 00	506, 761. 24	522, 279. 15	538, 136. 53	584, 473. 03	575, 735. 14
13	{Thirteenth (5)						
14	{Fourteenth (50)						
	{Fourteenth (181)						
15	{Fifteenth (50)						
16	{Sixteenth (182)						
	{Sixteenth (183)						
17	{Seventeenth (182)						
18	{Eighteenth (50)						
	{Nineteenth (50)						
19	{Nineteenth (51)						
	{Nineteenth (184)	144, 825. 91	154, 167. 24				
20	{Twentieth (50)						
	{Twentieth (51)						
21	{Twenty-first (50)						
	{Twenty-second (5)						
22	{Twenty-second (185)						
	{Twenty-second (171)						
	{Twenty-second (173)	1, 898, 175. 38	1, 800, 403. 60				

COMMISSIONER OF INTERNAL REVENUE.

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INTERNAL REVENUE IN EACH COLLECTION DISTRICT, ETC.—Continued.

FISCAL YEARS ENDED JUNE 30—						Total.
1892.	1893.	1894.	1895.	1896.	1897.	
						\$10,696,405.35
						387,199.45
						3,297,360.13
						1,230,657.32
						7,703,018.99
						12,062,126.67
						7,625,459.43
\$715,417.81	\$729,515.06	\$668,401.46	\$704,057.89	\$762,860.91	\$717,021.31	9,362,163.46
						7,504,140.59
						7,492,354.74
1,151,470.74	1,233,881.87	984,024.07	1,045,985.04	935,447.98	890,364.56	14,593,942.99
						6,665,509.34
						3,367,274.60
						112,303.16
						1,537,387.19
						2,170,807.41
						1,384,010.26
						1,554,638.81
						3,752,218.39
						19,653,832.41
						641,605.16
1,086,332.86	1,161,377.41	1,032,970.79	1,053,217.52	1,183,507.24	1,143,153.14	5,701,454.96
						13,507,643.67
						2,546,132.39
12,921,175.43	13,415,456.55	12,454,898.37	12,477,148.01	11,947,724.18	12,748,788.11	514,339,651.98
						33,336,366.94
						6,164,058.40
						2,288,970.42
3,783,180.19	4,138,327.26	3,962,308.16	3,913,672.56	4,087,618.05	3,994,674.29	17,698,880.53
						48,443,540.40
						21,763,040.15
						4,270,045.35
						10,992,245.63
						15,174,310.70
						7,195,321.25
						357,025.00
						7,113,434.16
						4,174,143.06
						5,392,365.29
						259,154.59
						3,826,616.98
						6,072,964.19
						715,659.00
						7,540,478.91
2,174,006.16	2,382,499.61	1,962,176.63	2,035,979.82	1,974,734.54	1,980,608.34	5,608,986.84
						20,176,757.98
						4,798,481.39
						5,609,490.34
						5,280,113.64
						203,135.28
628,285.98	687,176.09	708,615.74	725,087.02	786,515.24	798,386.65	2,435,296.96
						8,366,484.93
						1,832,465.92
						3,698,304.64
						1,394,456.23
						5,436,764.71
						2,246,259.62
						1,438,431.59
						2,194,831.18
						2,138,278.46
						3,557,824.94
						798,263.12
						561,215.3

D.—COMPARATIVE TABLE SHOWING THE AGGREGATE RECEIPTS OF

DISTRICTS.		FISCAL YEARS ENDED JUNE 30—				
		1863.	1864.	1865.	1866.	1867.
PENNSYLVANIA—cont'd.						
23	Twenty-third (5).....	\$256, 206. 42	\$657, 304. 66	\$1, 111, 652. 03	\$1, 592, 697. 21	\$1, 046, 306. 97
	Twenty third (185).....					
	Twenty-third (171).....					
	Twenty-third (173).....					
	Twenty-third (44).....					
24	Twenty-fourth (5).....	61, 209. 21	147, 918. 83	362, 871. 63	546, 028. 21	373, 347. 61
	Total.....	5, 226, 486. 25	14, 029, 528. 56	30, 289, 241. 48	30, 941, 599. 32	27, 580, 633. 30
RHODE ISLAND.						
1	First (186).....	562, 001. 29	1, 428, 619. 82	3, 118, 177. 26	4, 660, 247. 06	3, 838, 601. 42
	First (187).....					
2	Second (186).....	264, 949. 13	556, 348. 75	1, 194, 603. 62	1, 461, 691. 04	1, 211, 372. 58
	Total.....	826, 950. 42	1, 984, 968. 57	4, 312, 780. 88	6, 121, 938. 10	5, 049, 974. 00
SOUTH CAROLINA.						
1	First (188).....				91, 897. 72	518, 367. 36
2	Second (30).....				744, 776. 33	553, 394. 59
	Third (188).....				149, 811. 66	745, 132. 26
3	Third (189).....					
	Third (190).....					
	Total.....				986, 485. 71	1, 816, 894. 21
TENNESSEE.						
1	First (64).....		555, 435. 68	996, 731. 76	2, 196, 145. 30	567, 065. 15
	Second (64).....		47, 270. 25	608, 531. 65	1, 185, 695. 26	358, 953. 36
2	Second (191).....					
	Second (192).....					
3	Third (50).....					5, 736. 73
4	Fourth (50).....					114, 580. 23
	Fifth (5).....					801, 512. 45
5	Fifth (193).....					
	Fifth (194).....					
	Fifth (195).....					
6	Sixth (5).....					186, 241. 92
7	Seventh (196).....					50, 052. 20
8	Eighth (196).....					1, 265, 317. 47
	Eighth (197).....					
	Total.....		602, 705. 93	1, 605, 263. 41	3, 381, 840. 56	3, 349, 459. 51
TEXAS.						
1	First (198).....				1, 348, 056. 75	1, 159, 718. 43
	First (199).....					
	First (201).....					
2	Second (198).....				63, 966. 20	796, 000. 91
	Third (200).....				75, 156. 66	473, 974. 14
3	Third (201).....					
	Third (202).....					
4	Fourth (200).....				86, 119. 92	782, 170. 11
	Fourth (201).....					
	Total.....				1, 573, 299. 53	3, 211, 863. 59
VERMONT.						
1	First (203).....	65, 394. 89	155, 908. 01	321, 415. 60	407, 173. 17	348, 753. 35
	Second (203).....	82, 613. 76	187, 084. 81	329, 226. 55	492, 966. 63	384, 211. 70
2	Second (204).....					
	Second (205).....					
3	Third (203).....	54, 327. 79	120, 059. 68	246, 944. 40	302, 263. 93	253, 314. 30
	Third (204).....					
	Total.....	202, 336. 44	463, 052. 50	897, 586. 55	1, 202, 403. 73	986, 279. 35
VIRGINIA.						
1	First (206).....			18, 879. 95	501, 372. 71	48, 945. 10
	Second (206).....				222, 951. 79	624, 458. 44
2	Second (207).....					
	Second (208).....					
	Second (172).....					
3	Third (16).....	757. 68	67, 413. 69	66, 077. 52	102, 183. 26	642, 279. 76

INTERNAL REVENUE IN EACH COLLECTION DISTRICT, ETC.—Continued.

FISCAL YEARS ENDED JUNE 30—						
1868.	1869.	1870.	1871.	1872.	1873.	
\$784,610.38	\$493,187.87	\$671,416.96	\$552,478.24	\$521,720.53	\$469,996.94	23
.....						
246,267.55	382,934.70	485,156.30	454,688.45	141,523.44	124,828.95	24
.....						
18,269,445.60	15,470,400.02	16,748,704.05	12,535,521.68	9,227,091.25	7,826,275.69	
2,203,079.25	1,122,782.58	1,147,155.28	598,856.58	580,196.89	287,159.81	1
649,495.64	163,612.16	135,221.41	73,636.56	56,729.84	37,392.36	
2,852,574.89	1,286,394.74	1,282,376.69	672,493.14	636,926.73	324,552.17	2
619,663.01	29,282.80	67,326.77	35,701.47	33,678.25	32,166.76	1
630,652.79	178,914.91	216,052.75	113,905.99	94,991.15	63,487.36	
1,384,485.08	145,662.40	128,660.07	109,112.53	70,512.09	71,559.46	3
.....						
2,634,800.88	353,860.11	412,039.59	258,719.99	199,181.49	167,213.58	
45,692.45	47,279.80	29,916.86	35,812.22	14,214.30	28,073.27	1
77,509.86	67,198.09	88,996.24	53,819.13	62,856.91	51,937.18	
72,924.34	99,603.82	81,641.57	53,862.84	28,287.92	54,482.65	3
669,538.28	127,412.14	114,533.38	61,193.02	46,547.59	81,708.59	
557,185.20	403,700.74	556,718.24	331,521.62	322,961.29	259,234.25	5
.....						
363,127.85	67,480.36	97,175.90	65,387.44	46,903.02	36,835.68	6
225,960.80	72,270.22	74,648.89	58,412.74	77,419.68	28,415.28	
1,705,071.26	370,835.95	427,228.49	214,212.64	167,649.49	103,793.86	8
.....						
3,717,010.04	1,255,781.12	1,470,859.57	874,221.65	766,840.20	644,480.76	
465,354.29	130,235.59	123,452.66	80,907.34	112,959.88	63,972.53	1
471,583.00	41,248.67	75,427.30	44,114.96	49,231.89	46,874.63	
541,282.17	129,028.69	87,850.83	103,065.74	63,169.84	65,481.21	3
323,803.95	182,704.92	104,223.54	122,592.38	96,997.59	95,997.40	
1,802,023.41	483,217.87	390,954.33	350,680.42	322,359.20	272,325.77	4
219,640.85	97,167.82	116,759.45	114,484.01	54,705.81	19,037.46	1
216,035.16	101,016.24	110,326.72	82,758.56	47,589.56	34,410.60	
186,598.10	120,488.50	125,230.48	82,090.13	56,551.76	22,412.34	3
622,274.11	318,672.56	352,316.65	279,332.70	158,847.13	75,860.40	
33,078.85	26,550.56	41,619.88	29,271.00	15,905.22	19,439.26	1
625,768.26	526,962.91	1,123,249.37	787,948.43	1,017,875.41	998,889.96	
481,087.30	1,358,199.59	2,379,180.97	2,452,371.22	2,000,423.93	3,706,225.58	3

D.—COMPARATIVE TABLE SHOWING THE AGGREGATE RECEIPTS OF

DISTRICTS.		FISCAL YEARS ENDED JUNE 30—				
		1874.	1875.	1876.	1877.	1878.
PENNSYLVANIA—continued.						
23	Twenty-third (5).....	\$499, 109. 71	\$492, 543. 79	\$165, 075. 60	.....	.....
	Twenty-third (185).....	.....	.....	262, 034. 78	\$148, 032. 30	.....
	Twenty-third (171).....	.....	.....	.....	426, 803. 63	\$467, 889. 27
	Twenty-third (173).....	.....	.....	.....	.....	.....
	Twenty-third (44).....	.....	.....	.....	.....	.....
24	Twenty-fourth (5).....	165, 876. 30	183, 569. 14	57, 498. 90	.....	.....
	Total.....	6, 373, 672. 41	6, 157, 960. 04	5, 973, 431. 80	6, 279, 046. 33	5, 917, 421. 76
RHODE ISLAND.						
1	First (186).....	68, 123. 78	* .09	.....	.....	.....
	First (187).....	154, 665. 18	231, 977. 91	222, 672. 63	233, 164. 87	246, 759. 65
2	Second (186).....	10, 375. 85	.....	.....	.....	.....
	Total.....	233, 164. 81	231, 978. 00	222, 672. 63	233, 164. 87	246, 759. 65
SOUTH CAROLINA.						
1	First (188).....	16, 158. 90	12, 968. 25	12, 224. 10	.....	.....
2	Second (30).....	56, 464. 10	54, 424. 91	54, 732. 54	8, 819. 40	.....
3	Third (188).....	35, 957. 91	54, 884. 76	37, 753. 55	.....	.....
	Third (189).....	.....	.....	1, 093. 72	7, 460. 53	.....
	Third (190).....	.....	.....	.....	89, 352. 63	119, 241. 69
	Total.....	108, 580. 91	122, 277. 92	105, 803. 91	105, 632. 56	119, 241. 69
TENNESSEE.						
1	First (64).....	17, 676. 16	26, 191. 72	37, 238. 31	11, 472. 77	.....
2	Second (64).....	42, 263. 59	51, 507. 49	41, 670. 83	12, 999. 25	.....
	Second (191).....	.....	.....	.....	86, 692. 89	107, 448. 97
	Second (192).....	.....	.....	.....	.....	.....
3	Third (50).....	11, 700. 05	48, 245. 83	34, 043. 13	11, 077. 17	.....
4	Fourth (50).....	131, 566. 95	185, 915. 90	139, 146. 55	63, 831. 78	.....
5	Fifth (5).....	296, 895. 00	410, 686. 40	125, 318. 05	.....	.....
	Fifth (193).....	.....	.....	117, 797. 52	68, 001. 73	.....
	Fifth (194).....	.....	.....	.....	540, 942. 77	627, 471. 23
	Fifth (195).....	.....	.....	.....	.....	.....
6	Sixth (5).....	24, 931. 88	21, 882. 41	5, 215. 28	.....	.....
7	Seventh (196).....	63, 219. 73	51, 042. 16	15, 095. 70	.....	.....
8	Eighth (196).....	76, 463. 82	66, 173. 37	20, 434. 42	.....	.....
	Eighth (197).....	.....	.....	60, 753. 88	102, 163. 37	109, 564. 88
	Total.....	664, 717. 18	861, 645. 28	596, 713. 67	897, 181. 73	844, 485. 08
TEXAS.						
1	First (198).....	93, 808. 63	29, 933. 83	.....	.....	.....
	First (199).....	.....	97, 185. 39	112, 811. 69	105, 741. 55	118, 335. 32
	First (201).....	.....	.....	.....	.....	.....
2	Second (198).....	45, 081. 98	10, 458. 60	.....	.....	.....
3	Third (200).....	77, 919. 61	63, 494. 93	72, 963. 85	70, 560. 09	81, 412. 30
	Third (201).....	.....	.....	.....	.....	.....
	Third (202).....	.....	.....	.....	.....	.....
4	Fourth (200).....	55, 827. 91	57, 224. 54	59, 933. 20	61, 647. 46	66, 184. 52
	Fourth (201).....	.....	.....	.....	.....	.....
	Total.....	272, 638. 13	258, 297. 29	245, 708. 74	237, 949. 10	265, 932. 14
VERMONT.						
1	First (203).....	5, 461. 02	*123. 90	.....	.....	.....
2	Second (203).....	11, 696. 40	.42	.....	.....	.....
	Second (204).....	10, 662. 86	22, 024. 59	5, 943. 84	.....	.....
	Second (205).....	.....	.....	33, 803. 40	50, 093. 11	44, 339. 49
3	Third (203).....	13, 068. 44	*. 25	.....	.....	.....
	Third (204).....	15, 428. 22	36, 433. 02	7, 377. 91	.....	.....
	Total.....	56, 316. 94	58, 582. 18	47, 125. 15	50, 093. 11	44, 339. 49
VIRGINIA.						
1	First (206).....	19, 414. 91	6, 599. 36	.....	.....	.....
2	Second (206).....	728, 863. 60	487, 857. 73	.....	.....	.....
	Second (207).....	.....	490, 132. 19	921, 713. 38	1, 104, 686. 84	.....
	Second (208).....	.....	.....	.....	46, 232. 63	1, 136, 621. 05
	Second (172).....	.....	.....	.....	.....	.....
3	Third (16).....	3, 035, 613. 22	3, 763, 111. 17	3, 507, 609. 33	3, 278, 982. 98	2, 350, 996. 05

INTERNAL REVENUE IN EACH COLLECTION DISTRICT, ETC.—Continued.

FISCAL YEARS ENDED JUNE 30—						
1879.	1880.	1881.	1882.	1883.	1884.	1885.
.....						
\$536,167.66	\$632,391.33	\$653,836.95	\$767,154.44	\$884,116.08	\$98,893.01 953,128.69	\$972,753.82
.....						
5,946,782.36	6,811,930.65	7,669,214.01	8,775,106.23	8,703,679.23	7,888,700.02	7,371,209.62
.....						
230,583.17	210,883.98	209,079.27	229,258.48	395,319.43	130,468.11	127,587.62
.....						
230,583.17	210,883.98	209,079.27	229,258.48	395,319.43	130,468.11	127,587.62
.....						
.....						
105,233.91	111,960.78	135,907.16	119,099.79	117,092.80	93,896.95	94,518.23
.....						
105,233.91	111,960.78	135,907.16	119,099.79	117,092.80	93,896.95	94,518.23
.....						
.....						
101,469.88	88,098.71	110,174.68	118,312.99	119,241.32	12,063.63 98,711.42	98,270.73
.....						
.....						
702,687.72	805,308.60	922,014.14	777,590.72	979,279.85	93,263.52 1,042,312.42	958,918.70
.....						
.....						
104,766.84	110,328.55	114,574.82	101,824.29	75,369.12	3,624.97	.....
.....						
908,924.44	1,003,735.86	1,146,763.64	997,728.00	1,173,890.29	1,249,975.96	1,057,189.43
.....						
104,650.46	99,255.52	101,043.60	23,707.81 63,727.15	77,010.90	72,654.53	38,898.41
.....						
87,441.70	72,722.29	80,784.41	10,361.57 74,011.11	79,510.74	65,412.54	74,778.88
.....						
58,970.16	61,128.74	66,807.60	11,552.43 75,072.86	107,128.97	72,081.95	68,152.32
.....						
251,062.32	233,106.55	248,635.61	258,432.93	263,650.61	210,149.02	181,829.61
.....						
.....						
50,159.59	50,545.74	53,145.83	56,444.58	46,062.27	30,904.88	29,889.83
.....						
50,159.59	50,545.74	53,145.83	56,444.58	46,062.27	30,904.88	29,889.83
.....						
.....						
1,157,687.75	866,292.51	943,416.96	1,010,101.04	768,141.62	40,134.98 1,497,936.14	1,518,373.88
2,144,170.65	2,054,557.71	2,076,473.46	2,144,886.37	1,699,837.83	139,641.48	.....

D.—COMPARATIVE TABLE SHOWING THE AGGREGATE RECEIPTS OF

DISTRICTS.		FISCAL YEARS ENDED JUNE 30—					
		1886.	1887.	1888.	1889.	1890.	1891.
PENNSYLVANIA—cont'd.							
23	Twenty-third (5) .....	.....	.....	.....	.....	.....	.....
	Twenty-third (185) .....	.....	.....	.....	.....	.....	.....
	Twenty-third (171) .....	.....	.....	.....	.....	.....	.....
	Twenty-third (173)	\$958, 077. 31	\$837, 521. 11	\$2,956,760.52	\$3,186,641.22	\$3,873,635.07	\$4,062,372.99
24	Twenty-third (44) .....	.....	.....	.....	.....	.....	.....
	Twenty-fourth (5) .....	.....	.....	.....	.....	.....	.....
	Total	7, 847, 230. 56	8, 120, 282. 73	8, 317, 359. 74	8, 520, 796. 56	9, 732, 217. 25	10,334,524.10
RHODE ISLAND.							
1	First (186) .....	.....	.....	.....	.....	.....	.....
	First (187)	132, 081. 72	226, 231. 11	.....	.....	.....	.....
2	Second (186) .....	.....	.....	.....	.....	.....	.....
	Total	132, 081. 72	226, 231. 11	.....	.....	.....	.....
SOUTH CAROLINA.							
1	First (188) .....	.....	.....	.....	.....	.....	.....
2	Second (30) .....	.....	.....	.....	.....	.....	.....
3	Third (188) .....	.....	.....	.....	.....	.....	.....
	Third (189) .....	.....	.....	.....	.....	.....	.....
	Third (190)	100, 014. 30	100, 146. 85	102, 456. 19	81, 722. 51	94, 597. 03	72, 599. 75
	Total	100, 014. 30	100, 146. 85	102, 456. 19	81, 722. 51	94, 597. 03	72, 599. 75
TENNESSEE.							
1	First (64) .....	.....	.....	.....	.....	.....	.....
2	Second (64) .....	.....	.....	.....	.....	.....	.....
	Second (191) .....	.....	.....	.....	.....	.....	.....
	Second (192)	107, 827. 35	111, 973. 12	121, 682. 51	139, 979. 81	176, 918. 62	161, 048. 67
3	Third (50) .....	.....	.....	.....	.....	.....	.....
4	Fourth (50) .....	.....	.....	.....	.....	.....	.....
5	Fifth (5) .....	.....	.....	.....	.....	.....	.....
	Fifth (193) .....	.....	.....	.....	.....	.....	.....
	Fifth (194) .....	.....	.....	.....	.....	.....	.....
	Fifth (195)	917, 085. 27	900, 542. 93	887, 607. 83	926, 355. 96	983, 468. 90	1, 115, 074. 42
6	Sixth (5) .....	.....	.....	.....	.....	.....	.....
7	Seventh (196) .....	.....	.....	.....	.....	.....	.....
8	Eighth (196) .....	.....	.....	.....	.....	.....	.....
	Eighth (197) .....	.....	.....	.....	.....	.....	.....
	Total	1, 024, 912. 62	1, 012, 516. 05	1, 009, 290. 34	1, 066, 335. 77	1, 160, 387. 52	1, 276, 123. 09
TEXAS.							
1	First (198) .....	.....	.....	.....	.....	.....	.....
	First (199) .....	.....	.....	.....	.....	.....	.....
	First (201)	37, 817. 13	36, 938. 64	.....	.....	.....	.....
2	Second (198) .....	.....	.....	.....	.....	.....	.....
3	Third (200) .....	.....	.....	.....	.....	.....	.....
	Third (201)	84, 739. 41	93, 785. 75	.....	.....	.....	.....
	Third (202) .....	.....	.....	128, 920. 16	143, 424. 09	165, 682. 68	151, 652. 06
4	Fourth (200) .....	.....	.....	.....	.....	.....	.....
	Fourth (201)	74, 294. 05	78, 619. 53	83, 007. 21	84, 693. 43	97, 701. 42	87, 495. 35
	Total	196, 850. 59	209, 343. 92	211, 927. 37	228, 117. 52	263, 384. 10	239, 147. 41
VERMONT.							
1	First (203) .....	.....	.....	.....	.....	.....	.....
2	Second (203) .....	.....	.....	.....	.....	.....	.....
	Second (204) .....	.....	.....	.....	.....	.....	.....
	Second (205)	32, 503. 17	30, 119. 75	.....	.....	.....	.....
3	Third (203) .....	.....	.....	.....	.....	.....	.....
	Third (204) .....	.....	.....	.....	.....	.....	.....
	Total	32, 503. 17	30, 119. 75	.....	.....	.....	.....
VIRGINIA.							
1	First (206) .....	.....	.....	.....	.....	.....	.....
2	Second (206) .....	.....	.....	.....	.....	.....	.....
	Second (207) .....	.....	.....	.....	.....	.....	.....
	Second (208) .....	.....	.....	.....	.....	.....	.....
	Second (172)	1, 550, 210. 50	1, 576, 265. 80	1, 846, 379. 25	1, 837, 636. 25	1, 923, 112. 96	1, 898, 050. 66
3	Third (16) .....	.....	.....	.....	.....	.....	.....

INTERNAL REVENUE IN EACH COLLECTION DISTRICT, ETC.—Continued.

FISCAL YEARS ENDED JUNE 30—						Total.	
1892.	1893.	1894.	1895.	1896.	1897.		
						\$9,314,307.31	} 23
						410,067.08	
						4,467,252.37	
						3,721,480.93	
						42,709,337.45	
\$4,573,934.83	\$5,262,221.15	\$5,518,095.82	\$4,306,346.72	\$4,296,680.87	\$4,672,648.21	3,733,719.22	24
11,159,407.21	12,470,224.11	12,151,196.35	10,981,086.12	11,145,548.70	11,446,317.49	403,297,272.58	
						19,615,001.11	} 1
						2,980,733.13	
						5,815,428.94	2
						28,411,163.18	
						1,469,435.39	1
						2,770,616.82	2
						2,933,531.77	} 3
						8,554.25	
71,812.85	56,821.49	73,834.90	87,419.32	108,204.16	93,350.47	2,029,283.76	
71,812.85	56,821.49	73,834.90	87,419.32	108,204.16	93,350.47	9,211,421.99	
						4,608,945.75	1
						2,751,209.09	} 2
						743,503.07	
151,700.37	163,211.47	146,035.22	153,715.49	167,211.43	175,087.93	1,973,374.14	3
						501,606.05	4
						1,735,974.41	} 5
						4,065,733.24	
						185,799.25	
						5,448,558.55	} 6
1,127,161.66	1,148,682.47	864,256.48	743,587.39	788,289.01	893,533.34	13,296,876.78	
						915,181.74	7
						716,537.40	} 8
						4,417,180.77	
						782,970.72	
1,278,862.03	1,311,893.94	1,010,291.70	897,302.88	955,500.44	1,068,621.27	42,143,450.96	
						3,608,399.93	} 1
						762,731.34	
						327,046.76	} 2
						1,643,988.14	
						2,156,670.03	} 3
198,766.61	194,061.71	247,856.65	277,710.52	282,492.72	304,464.57	472,238.43	
						2,095,031.77	} 4
107,609.32	101,334.95	129,243.84	114,418.55	139,541.22	137,383.81	2,293,886.37	
						1,557,778.78	
306,375.93	295,396.66	377,100.49	392,129.07	422,033.94	441,848.38	14,917,771.55	
						1,926,025.34	1
						2,079,937.11	} 2
						38,631.29	
						508,011.64	} 3
						1,583,350.10	
						59,239.15	
						6,195,194.63	
						761,076.80	1
						7,144,825.90	} 2
						2,516,532.41	
						5,968,628.54	} 3
1,795,827.23	1,864,252.16	1,565,171.16	1,629,968.97	1,816,963.68	1,742,588.53	24,062,737.17	
						39,452,080.75	

D.—COMPARATIVE TABLE SHOWING THE AGGREGATE RECEIPTS OF

DISTRICTS.		FISCAL YEARS ENDED JUNE 30—				
		1863.	1864.	1865.	1866.	1867.
VIRGINIA—continued.						
4	{ Fourth (209).....		\$70,100.03	\$136,315.92	\$348,939.74	\$116,126.26
	{ Fourth (210).....					
	{ Fourth (173).....					
5	{ Fifth (209).....					175,090.80
	{ Fifth (211).....					
	{ Fifth (212).....					
6	{ Sixth (50).....					157,636.44
	{ Sixth (213).....					
	{ Sixth (173).....					
7	{ Sixth (214).....					
7	Seventh (50).....					120,010.48
8	Eighth (29).....					82,174.74
Total.....		\$757.68	137,513.72	221,273.39	1,175,447.50	1,966,722.02
WEST VIRGINIA.						
1	{ First (50).....	90,358.47	225,685.86	499,870.94	718,492.82	719,765.02
	{ First (215).....					
	{ First (216).....					
2	Second (39).....		126,271.10	135,887.60	88,201.67	83,888.78
3	Third (50).....				213,870.60	140,870.61
Total.....		90,358.47	351,956.96	635,758.54	1,020,565.09	944,524.41
WISCONSIN.						
1	{ First (35).....	218,645.23	640,642.76	1,114,790.80	1,720,513.87	1,617,207.43
	{ First (217).....					
	{ Second (218).....	62,984.55	119,868.51	286,062.22	360,633.95	288,495.57
2	{ Second (219).....					
	{ Second (220).....					
	{ Third (218).....	29,049.14	45,948.32	121,241.90	148,783.09	116,667.10
3	{ Third (221).....					
4	Fourth (222).....	50,519.31	72,116.35	151,719.36	209,592.10	204,098.62
5	Fifth (222).....	48,049.65	73,760.12	157,419.66	202,712.69	145,119.20
6	Sixth (35).....	59.00	80,174.74	14,520.73	99,529.61	141,437.49
Total.....		409,306.88	1,032,510.80	1,845,754.67	2,741,765.31	2,513,025.41

INTERNAL REVENUE IN EACH COLLECTION DISTRICT, ETC.—Continued.

FISCAL YEARS ENDED JUNE 30—					
1868.	1869.	1870.	1871.	1872.	1873.
\$112,734.24	\$125,608.45	\$90,395.10	\$78,194.56	\$35,165.05	\$63,204.09
192,169.99	359,883.21	1,433,158.11	1,626,511.35	1,600,407.77	2,246,279.28
152,599.39	143,461.65	187,616.28	188,376.36	147,271.66	177,117.49
150,445.28	188,345.01	199,224.33	110,573.17	95,409.63	89,924.02
35,436.29	15,133.07	41,907.35	46,026.60	26,569.26	42,719.61
1,783,319.60	2,744,144.45	5,496,351.39	5,319,272.69	4,939,027.93	7,343,799.29
643,219.61	355,202.16	388,201.17	326,086.94	345,049.65	294,343.01
78,077.44	157,635.16	325,809.99	262,740.06	97,581.95	127,321.51
70,862.63	50,206.10	42,955.99	38,493.94	22,973.74	27,997.07
792,159.68	563,043.42	756,967.15	627,320.94	465,605.34	449,661.59
972,452.80	1,356,909.23	1,796,214.81	1,453,133.68	1,601,413.76	1,476,800.80
238,564.71	184,032.76	165,509.62	131,723.38	171,866.01	165,515.94
126,247.93	82,508.61	81,184.38	63,954.31	85,778.34	164,673.18
152,564.50	123,384.86	121,729.71	94,422.96	40,503.69	
205,974.06	108,873.19	109,048.23	104,061.66	38,978.76	
115,610.87	103,332.00	89,328.28	130,407.88	61,685.99	74,830.99
1,811,414.87	1,959,040.65	2,363,015.03	1,977,703.87	2,000,226.55	1,881,820.91

D.—COMPARATIVE TABLE SHOWING THE AGGREGATE RECEIPTS OF

DISTRICTS.		FISCAL YEARS ENDED JUNE 30—				
		1874.	1875.	1876.	1877.	1878.
VIRGINIA—continued.						
4	Fourth (209)	\$69,910.57	\$30,843.20	.....	.....	.....
	Fourth (210) .....	.....	148,335.86	\$1,170,727.36	\$1,313,799.65	\$1,235,457.49
	Fourth (173) .....	.....	.....	.....	.....	.....
5	Fifth (209)	2,194,241.68	2,212,926.10	.....	.....	.....
	Fifth (211) .....	.....	233,014.91	1,491,946.03	939,454.59	.....
	Fifth (212) .....	.....	.....	.....	998,814.22	1,563,350.83
6	Sixth (50)	159,029.49	175,295.03	146,376.66	38,159.64	.....
	Sixth (213) .....	.....	.....	.....	185,462.37	215,304.87
	Sixth (173) .....	.....	.....	.....	.....	.....
	Sixth (214) .....	.....	.....	.....	.....	.....
7	Seventh (50)	66,333.67	64,452.84	52,908.37	11,677.92	.....
8	Eighth (29)	35,257.82	48,352.81	23,112.51	14,949.94	.....
Total.....		6,308,664.96	7,660,921.20	7,314,393.64	7,932,220.78	6,501,730.29
WEST VIRGINIA.						
1	First (50)	270,103.40	256,382.22	239,693.57	56,427.59	.....
	First (215) .....	.....	.....	.....	224,691.39	286,622.62
	First (216) .....	.....	.....	.....	.....	.....
2	Second (39)	226,742.30	228,433.98	176,929.77	174,497.89	39,848.95
3	Third (50)	19,273.06	24,052.00	14,354.76	5,413.72	.....
Total.....		516,118.76	508,868.20	430,978.10	461,030.59	326,471.57
WISCONSIN.						
1	First (35)	1,927,241.09	2,306,038.00	2,859,406.01	2,459,820.30	2,003,337.24
	First (217) .....	.....	.....	.....	.....	.....
2	Second (218) .....	.....	* 36.31	.....	.....	.....
	Second (219)	167,721.72	152,057.20	155,278.72	138,837.37	142,657.44
	Second (220) .....	.....	.....	.....	.....	.....
3	Third (218) .....	.....	.....	.....	.....	.....
	Third (221)	189,965.03	180,973.52	202,782.78	179,816.19	192,700.30
4	Fourth (222) .....	.....	* 65.85	.....	.....	.....
5	Fifth (222) .....	.....	* 13.23	.....	.....	.....
6	Sixth (35)	84,636.16	82,892.64	91,302.80	88,965.83	92,606.25
Total.....		2,369,564.00	2,722,076.75	3,308,770.31	2,867,439.69	2,431,301.23

INTERNAL REVENUE IN EACH COLLECTION DISTRICT, ETC.—Continued.

FISCAL YEARS ENDED JUNE 30—							
1879.	1880.	1881.	1882.	1883.	1884.	1885.	
\$1,378,594.91	\$1,002,952.34	\$1,053,260.58	\$1,096,673.36	\$1,109,739.37	\$97,392.94 632,703.09	\$730,134.04	4
1,566,900.17	1,602,624.13	1,763,176.49	1,740,374.41	1,297,237.79	98,634.34		5
201,193.40	254,982.89	226,778.26	234,273.12	203,239.74	21,686.43 704,596.70	804,131.80	6
							7
							8
6,448,546.88	5,781,409.58	6,063,105.75	6,226,308.30	5,078,196.35	3,232,726.10	3,052,639.72	
276,753.41	308,824.72	340,793.62	366,323.15	335,407.57	20,945.74 525,023.56	543,188.59	1
46,222.44	61,847.43	111,802.71	135,953.41	211,075.92	14,358.98		2
							3
322,975.85	370,672.15	452,596.33	502,276.56	546,483.49	560,328.28	543,188.59	
2,200,128.58	2,214,102.88	2,373,693.87	2,560,688.30	2,535,264.81	2,400,035.32	2,465,958.58	1
145,468.47	155,505.99	169,982.52	198,570.39	193,820.09	155,457.97	151,412.77	2
192,022.73	212,824.49	229,859.40	258,903.53	278,364.03	251,749.72	241,745.40	3
89,982.42	116,083.43	136,559.22	174,953.00	190,050.19	186,512.61	173,901.03	4
							5
2,627,602.20	2,698,516.79	2,910,095.01	3,193,115.22	3,197,499.12	2,993,755.62	3,033,017.78	6

D.—COMPARATIVE TABLE SHOWING THE AGGREGATE RECEIPTS OF

DISTRICTS.		FISCAL YEARS ENDED JUNE 30—					
		1886.	1887.	1888.	1889.	1890.	1891.
VIRGINIA—cont'd.							
4	{ Fourth (209) .....	.....	.....	.....	.....	.....	.....
	{ Fourth (210) .....	.....	.....	.....	.....	.....	.....
	{ Fourth (173)	\$657, 490. 26	\$619, 758. 67	.....	.....	.....	.....
5	{ Fifth (209) .....	.....	.....	.....	.....	.....	.....
	{ Fifth (211) .....	.....	.....	.....	.....	.....	.....
	{ Fifth (212) .....	.....	.....	.....	.....	.....	.....
6	{ Sixth (50) .....	.....	.....	.....	.....	.....	.....
	{ Sixth (213) .....	.....	.....	.....	.....	.....	.....
	{ Sixth (173)	775, 026. 94	727, 370. 17	.....	.....	.....	.....
7	{ Sixth (214) .....	.....	.....	\$1, 406, 786. 47	\$1, 465, 990. 23	\$1, 593, 082. 53	\$1, 310, 015. 68
8	{ Seventh (50) .....	.....	.....	.....	.....	.....	.....
	{ Eighth (29) .....	.....	.....	.....	.....	.....	.....
Total		2, 982, 727. 70	2, 923, 394. 64	3, 253, 165. 72	3, 303, 626. 48	3, 516, 195. 49	3, 208, 066. 34
WEST VIRGINIA.							
1	{ First (50) .....	.....	.....	.....	.....	.....	.....
	{ First (215) .....	.....	.....	.....	.....	.....	.....
	{ First (216)	486, 062. 88	538, 266. 42	565, 278. 66	781, 663. 47	904, 669. 97	842, 676. 87
2	{ Second (39) .....	.....	.....	.....	.....	.....	.....
3	{ Third (50) .....	.....	.....	.....	.....	.....	.....
Total		486, 062. 88	538, 266. 42	565, 278. 66	781, 663. 47	904, 669. 97	842, 676. 87
WISCONSIN.							
1	{ First (35)	2, 508, 601. 80	2, 536, 600. 62	.....	.....	.....	.....
	{ First (217) .....	.....	.....	2, 617, 480. 46	2, 695, 300. 41	2, 939, 871. 10	3, 219, 448. 31
2	{ Second (218) .....	.....	.....	.....	.....	.....	.....
	{ Second (219)	156, 746. 69	166, 560. 81	.....	.....	.....	.....
	{ Second (220) .....	.....	.....	367, 965. 63	401, 195. 51	402, 782. 27	400, 228. 91
3	{ Third (218) .....	.....	.....	.....	.....	.....	.....
	{ Third (221)	247, 272. 61	269, 695. 18	.....	.....	.....	.....
4	{ Fourth (222) .....	.....	.....	.....	.....	.....	.....
5	{ Fifth (222) .....	.....	.....	.....	.....	.....	.....
6	{ Sixth (35)	182, 695. 53	207, 107. 40	.....	.....	.....	.....
Total		3, 095, 316. 63	3, 179, 964. 01	2, 985, 446. 09	3, 096, 495. 92	3, 342, 653. 37	3, 619, 677. 22

INTERNAL REVENUE IN EACH COLLECTION DISTRICT, ETC.—Continued.

FISCAL YEARS ENDED JUNE 30—						
1892.	1893.	1894.	1895.	1896.	1897.	Total.
						\$1, 277, 537. 21
						9, 606, 933. 86
						2, 640, 086. 06
						12, 040, 668. 29
						2, 664, 415. 53
						10, 631, 112. 38
						1, 672, 940. 09
						1, 542, 921. 08
						3, 011, 125. 61
\$1, 119, 585. 29	\$1, 048, 296. 12	\$982, 880. 59	\$977, 212. 93	\$1, 055, 158. 55	\$911, 158. 00	11, 870, 166. 39
						1, 149, 304. 72
						411, 640. 00
2, 915, 412. 52	2, 912, 548. 28	2, 548, 051. 75	2, 607, 181. 90	2, 872, 122. 23	2, 653, 746. 53	138, 424, 732. 79
						5, 428, 882. 43
						2, 160, 362. 22
807, 588. 36	854, 634. 66	864, 380. 96	688, 991. 06	640, 992. 15	706, 874. 77	9, 750, 292. 38
						2, 911, 129. 04
						671, 324. 22
807, 588. 36	854, 634. 66	864, 380. 96	688, 991. 06	640, 992. 15	706, 874. 77	20, 921, 990. 29
						47, 319, 642. 57
3, 310, 401. 40	3, 671, 037. 70	4, 026, 141. 21	4, 202, 684. 02	4, 535, 996. 88	4, 119, 280. 36	35, 337, 641. 85
						1, 837, 911. 58
						2, 587, 460. 10
484, 297. 98	557, 702. 65	491, 650. 91	503, 757. 60	476, 080. 94	479, 272. 88	4, 564, 935. 28
						815, 584. 78
						3, 379, 126. 43
						1, 220, 717. 31
						1, 194, 010. 45
						2, 809, 166. 09
3, 794, 699. 38	4, 228, 740. 35	4, 517, 792. 12	4, 706, 441. 62	5, 012, 077. 82	4, 598, 553. 24	101, 066, 196. 44

D.—COMPARATIVE TABLE SHOWING THE AGGREGATE RECEIPTS

STATES AND TERRITORIES.		FISCAL YEARS ENDED JUNE 30—		
		1863.	1864.	1865.
1	Alabama.....			
2	Arizona (4).....			
3	Arkansas.....			
4	{California (14).....	\$631, 831. 83	\$1, 676, 388. 37	\$3, 944, 052. 48
	{California (15).....			
5	{Colorado (16).....	21, 078. 85	41, 160. 28	132, 292. 50
	{Colorado (17).....			
6	{Connecticut (35).....	1, 552, 614. 85	3, 272, 515. 95	6, 576, 064. 21
	{Connecticut (23).....			
7	Dakota (24).....			
	Delaware (25).....	167, 467. 52	391, 024. 61	819, 902. 34
8	Delaware (26).....			
	Delaware (27).....			
9	District of Columbia (28).....	45, 349. 77	365, 983. 74	748, 631. 94
10	Florida.....			
11	Georgia.....			
12	Idaho (24).....			
13	Illinois.....	2, 012, 592. 46	9, 897, 970. 87	9, 523, 721. 58
14	Indiana.....	924, 904. 21	3, 398, 219. 97	4, 821, 243. 48
15	Iowa.....	285, 962. 71	632, 336. 74	1, 746, 758. 25
16	Kansas (a).....	38, 906. 46	65, 440. 05	215, 318. 69
17	Kentucky.....	1, 382, 771. 89	3, 946, 092. 99	4, 857, 133. 94
	Louisiana (35).....	154, 341. 17	2, 274, 542. 70	1, 714, 502. 46
18	Louisiana (75).....			
19	Maine (35).....	514, 636. 38	1, 294, 093. 97	2, 618, 823. 23
20	{Maryland (35).....	961, 406. 38	3, 010, 822. 93	5, 422, 763. 93
	{Maryland (84).....			
21	Massachusetts.....	4, 830, 500. 86	12, 173, 222. 22	25, 250, 362. 30
22	Michigan.....	344, 418. 97	1, 201, 086. 71	2, 602, 437. 79
23	Minnesota.....	59, 561. 27	87, 700. 52	256, 724. 78
24	Mississippi (35).....			
25	Missouri.....	1, 184, 325. 90	3, 307, 450. 57	5, 480, 303. 60
	Montana (24).....			36, 022. 93
26	Montana (104).....			
	Montana (105).....			
27	{Nebraska (24).....	12, 338. 45	26, 795. 91	57, 418. 74
	{Nebraska (106).....			
28	{Nevada (107).....	22, 904. 60	79, 784. 33	288, 042. 19
	{Nevada (108).....			
29	{New Hampshire (35).....	483, 692. 09	1, 074, 267. 28	2, 544, 781. 72
	{New Hampshire (111).....			
30	New Jersey.....	1, 227, 444. 10	3, 116, 358. 16	7, 589, 310. 32
31	{New Mexico (4).....	9, 318. 00	10, 941. 09	49, 042. 98
	{New Mexico (116).....			
32	New York.....	9, 241, 038. 60	27, 215, 720. 62	53, 708, 375. 16
33	North Carolina.....			
34	Ohio.....	3, 217, 480. 72	12, 224, 459. 73	16, 022, 924. 78
35	{Oregon (b) (45).....	61, 304. 39	104, 027. 80	159, 209. 18
	{Oregon (168).....			
36	Pennsylvania.....	5, 226, 486. 25	14, 029, 528. 56	30, 289, 241. 48
37	Rhode Island (35).....	826, 950. 42	1, 984, 968. 57	4, 312, 780. 88
38	South Carolina.....			
39	Tennessee.....		602, 705. 93	1, 605, 263. 41
40	Texas.....			
41	Utah (24).....	6, 140. 96	13, 748. 14	41, 728. 03
42	Vermont (35).....	202, 336. 44	463, 052. 50	897, 586. 55
43	Virginia.....	757. 68	137, 513. 72	221, 273. 39
44	Washington (45).....	8, 263. 40	22, 394. 92	76, 740. 63
45	West Virginia.....	90, 358. 47	351, 956. 96	635, 758. 54
46	Wisconsin.....	409, 306. 88	1, 032, 510. 80	1, 845, 754. 67
47	Wyoming (16).....			
	Total by States and Territories.....	36, 158, 792. 93	109, 526, 788. 21	197, 112, 393. 08
1	Adhesive stamps.....	4, 140, 175. 29	5, 894, 945. 14	11, 162, 392. 14
2	Salaries.....	696, 181. 71	1, 705, 124. 63	2, 826, 333. 37
3	Passports through Department of State.....	8, 043. 00	10, 515. 00	25, 675. 29
4	Fines, penalties, etc., reported by United States officers other than collectors of internal revenue.....		8, 375. 54	2, 735. 29
5	Collections on articles produced in the late insurrectionary districts, made by special Treasury agents.....			
6	Collections made by contract under act of May 8, 1872, and covered into the Treasury.....			
	Aggregate receipts, including commissions allowed on sales of adhesive stamps.....	41, 003, 192. 93	117, 145, 748. 52	211, 129, 529. 17
	Aggregate receipts, exclusive of commissions allowed on sales of adhesive stamps.....	41, 003, 192. 93	116, 965, 578. 26	210, 855, 864. 53

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FISCAL YEARS ENDED JUNE 30—					
1866.	1867.	1868.	1869.	1870.	1871.
\$4,132,311.05	\$4,119,130.23	\$4,279,605.81	\$472,316.25	\$595,700.17	\$363,758.37
256,147.11	2,665.23	13,900.75	11,315.21	15,615.43	16,889.07
4,928,898.53	1,752,157.18	844,389.99	144,985.07	369,284.10	130,524.47
150,614.13	6,757,131.69	6,552,526.45	4,529,547.44	4,602,439.31	3,606,921.58
9,636,687.90	151,686.51	119,219.96	60,999.26	73,910.34	69,993.65
1,013,723.31	7,582,970.57	4,400,398.37	2,340,505.95	2,564,477.14	1,426,870.91
	1,900.02	10,210.05	10,900.14	8,715.61	7,130.43
	785,967.28	588,254.00	425,106.47	451,985.70	444,018.11
766,825.55	704,202.28	485,365.87	446,045.18	514,482.20	267,809.27
98,215.22	557,988.56	402,745.57	71,699.13	106,318.42	121,030.56
4,308,577.00	4,487,440.90	6,146,964.69	1,010,281.57	1,144,241.38	736,944.02
79,518.84	81,236.90	95,413.89	78,105.69	65,424.05	53,010.97
15,397,463.81	12,112,985.84	7,564,886.51	13,063,256.87	18,364,366.66	15,119,609.02
5,417,336.50	4,122,863.08	2,342,327.38	3,869,757.30	5,045,023.82	4,798,468.90
2,715,330.51	2,074,052.35	1,182,230.22	1,558,264.95	1,377,981.34	1,081,841.24
359,363.52	367,543.10	253,938.05	244,763.89	343,231.15	236,766.04
5,922,122.48	5,415,134.02	4,139,414.09	7,547,269.73	9,887,623.73	6,514,140.54
6,197,813.37	6,226,787.86	3,826,415.67	1,902,115.88	2,981,524.02	1,912,755.25
2,822,862.70	2,326,380.00	1,594,080.34	669,906.40	807,224.36	412,096.48
7,758,672.17	6,162,177.85	4,281,053.25	4,547,592.76	5,438,472.91	3,703,854.80
34,989,208.33	28,088,077.60	17,751,222.67	9,272,435.41	10,684,090.19	6,801,074.68
3,480,831.94	3,112,070.47	2,757,816.33	2,642,514.12	2,918,987.30	2,639,670.28
381,911.07	452,104.42	368,390.72	363,337.80	467,879.15	252,582.98
781,261.03	4,583,182.77	3,751,872.48	194,129.47	284,792.49	238,257.43
7,489,908.23	6,494,095.53	4,913,361.02	5,295,804.53	6,004,278.11	5,095,075.89
113,280.00	77,431.14	108,284.36	64,336.33	103,555.55	82,104.98
100,874.78	107,975.34	127,735.11	161,388.48	308,501.51	224,368.92
283,407.96	290,174.24	308,970.17	229,577.13	188,027.45	103,634.03
3,480,348.74	2,882,147.20	1,941,433.45	651,348.02	632,407.38	396,926.97
10,191,966.82	7,890,262.61	5,695,200.22	3,792,361.61	4,075,359.85	2,458,600.26
71,358.16	64,365.39	57,435.04	43,615.43	46,927.22	34,811.08
71,922,529.11	58,825,159.06	39,395,787.64	35,716,423.18	36,361,550.38	28,870,402.06
414,407.05	1,648,752.35	1,977,285.65	750,535.98	1,398,719.95	1,362,268.19
25,732,509.59	19,902,527.66	12,224,617.55	16,116,547.77	19,568,743.80	15,149,489.11
279,444.77	351,450.16	350,327.83	171,898.09	329,212.01	156,547.64
39,941,599.32	27,580,633.30	18,269,445.60	15,470,400.02	16,748,704.05	12,535,521.68
6,121,938.10	5,049,974.00	2,852,574.89	1,286,394.74	1,28	

D.—COMPARATIVE TABLE SHOWING THE AGGREGATE RECEIPTS

STATES AND TERRITORIES.		FISCAL YEARS ENDED JUNE 30—		
		1872.	1873.	1874.
1	Alabama	\$238,160.14	\$152,493.35	\$135,792.61
2	Arizona (4)	15,578.56	13,562.73	10,042.69
3	Arkansas	94,301.22	88,861.02	68,876.94
4	{ California (14)	3,053,517.39	2,367,911.07	2,481,841.50
	{ California (15)			
5	{ Colorado (16)	63,272.34	75,749.64	64,855.38
	{ Colorado (17)			
6	{ Connecticut (35)	1,204,614.64	873,984.99	580,379.11
	{ Connecticut (23)			
7	Dakota (24)	5,985.81	7,597.36	11,944.28
	{ Delaware (25)	400,101.26	429,392.84	357,653.83
8	{ Delaware (26)			
	{ Delaware (27)			
9	District of Columbia (28)	216,999.56	133,424.58	115,573.57
10	Florida	99,455.64	158,142.21	133,675.34
11	Georgia	583,160.18	477,959.90	384,622.55
12	Idaho (24)	23,974.31	19,275.80	18,832.25
13	Illinois	15,799,667.30	16,493,169.34	15,419,720.89
14	Indiana	5,441,892.72	5,678,052.51	4,823,495.59
15	Iowa	1,067,790.62	1,012,997.29	933,261.16
16	Kansas (a)	161,371.91	161,469.76	149,757.65
17	Kentucky	5,847,468.44	5,456,628.47	6,950,279.42
18	{ Louisiana (35)	1,627,782.26	1,339,607.30	982,464.68
	{ Louisiana (75)			
19	Maine (35)	302,123.05	214,696.26	128,089.45
20	{ Maryland (35)	3,791,269.61	2,653,801.83	2,351,107.33
	{ Maryland (84)			
21	Massachusetts	6,329,060.67	3,761,004.95	2,792,302.71
22	Michigan	2,399,972.35	2,205,720.72	1,788,080.12
23	Minnesota	248,979.43	231,404.94	227,355.55
24	Mississippi (35)	133,675.44	128,079.31	107,619.11
25	Missouri	4,618,218.51	4,259,320.15	4,325,486.05
	{ Montana (24)	28,955.04	24,018.11	29,027.76
26	{ Montana (104)			
	{ Montana (105)			
27	{ Nebraska (24)	195,698.91	242,962.38	276,386.52
	{ Nebraska (106)			
28	{ Nevada (107)	77,359.23	72,305.32	52,549.45
	{ Nevada (108)			
29	{ New Hampshire (35)	304,235.96	325,455.36	248,679.19
	{ New Hampshire (111)			
30	New Jersey	2,491,433.81	2,567,442.37	1,725,626.73
31	{ New Mexico (4)	23,755.88	23,237.51	18,417.78
	{ New Mexico (116)			
32	New York	23,483,729.18	19,219,504.52	15,182,362.62
33	North Carolina	1,108,524.79	1,408,321.72	1,485,731.24
34	Ohio	14,905,229.21	14,851,309.45	14,985,411.15
35	{ Oregon (b) (45)	125,541.86	73,544.48	46,773.16
	{ Oregon (168)			
36	Pennsylvania	9,227,091.25	7,826,275.69	6,373,672.41
37	Rhode Island (35)	636,926.73	324,552.17	233,164.81
38	South Carolina	199,181.49	167,213.58	108,580.91
39	Tennessee	766,840.20	644,480.76	664,717.18
40	Texas	322,359.20	272,325.77	272,638.13
41	Utah (24)	39,480.84	40,786.23	41,684.39
42	Vermont (35)	158,847.13	75,860.40	56,316.94
43	Virginia	4,939,027.93	7,343,799.29	6,308,664.96
44	Washington (45)	23,890.32	15,698.64	17,999.02
45	West Virginia	465,605.34	449,661.50	516,118.76
46	Wisconsin	2,000,226.55	1,881,820.91	2,369,564.00
47	Wyoming (16)	6,727.27	10,652.94	11,233.38
	Total by States and Territories	115,299,061.48	106,255,537.51	96,368,430.25
1	Adhesive stamps	16,177,320.60	7,702,376.85	6,136,844.64
2	Salaries	294,564.65	117,541.72	139,472.09
3	Passports through Department of State			
4	Fines, penalties, etc., reported by United States officers other than collectors of internal revenue.			
5	Collections on articles produced in the late insurrectionary districts, made by special Treasury agents.			
6	Collections made by contract under act of May 8, 1872, and covered into the Treasury.			
	Aggregate receipts, including commissions allowed on sales of adhesive stamps.	131,770,946.73	114,075,456.08	102,644,746.98
	Aggregate receipts, exclusive of commissions allowed on sales of adhesive stamps.	130,890,096.90	113,504,012.80	102,191,016.98

OF INTERNAL REVENUE, BY STATES AND TERRITORIES—Continued.

FISCAL YEARS ENDED JUNE 30—						
1875.	1876.	1877.	1878.	1879.	1880.	
\$115,689.37	\$109,340.97	\$108,010.00	\$137,969.57	\$122,234.38	\$135,890.38	1
10,263.06	11,976.36	15,520.47	20,371.01	24,470.87	26,984.10	2
75,377.44	68,201.08	85,850.09	115,735.77	115,219.57	126,089.12	3
2,988,033.26	3,095,039.90	2,749,593.74	2,146,789.46	2,217,498.69	2,783,634.64	4
70,531.82	72,668.57	75,774.58	83,507.90	114,936.39	168,259.54	5
627,717.96	658,114.51	661,420.26	580,335.59	523,258.67	461,180.13	6
10,040.18	12,156.36	22,395.76	29,954.20	33,692.79	41,653.29	7
360,331.03	417,592.83	98,582.04				8
		349,888.44				
		21,704.83	480,937.00	378,684.39	304,398.21	9
112,226.69	114,599.26	26,017.94				10
184,777.59	174,257.70	165,890.81	183,823.38	200,424.73	204,590.53	11
388,226.84	362,726.44	278,879.30	333,519.90	322,770.60	322,074.18	12
19,136.00	16,993.82	16,561.60	19,777.61	21,883.88	22,665.54	13
17,634,626.71	23,730,694.18	21,870,203.14	19,668,791.32	19,470,641.75	23,035,614.49	14
4,653,789.05	5,579,126.27	6,037,220.27	5,710,837.56	5,851,103.83	6,213,636.49	15
1,040,217.69	1,212,617.93	810,399.78	958,851.13	839,445.39	854,859.78	16
133,685.86	150,604.43	139,763.33	153,357.50	176,935.57	252,734.01	17
9,025,587.88	7,705,592.75	9,534,424.95	6,880,614.15	7,672,945.94	8,885,544.90	18
606,264.38	529,787.68	626,440.25	850,641.46	588,595.99	712,049.65	19
107,473.15	90,655.97	79,620.89	70,695.78	75,531.22	76,767.87	20
2,760,736.57	2,577,579.12	2,705,246.10	2,320,795.24	2,266,672.15	2,393,957.01	21
2,708,014.29	2,752,215.87	2,668,726.56	2,424,363.77	2,435,668.66	2,635,653.10	22
1,931,284.80	2,066,163.80	1,821,882.00	1,602,803.34	1,654,043.34	1,611,757.99	23
228,362.45	248,776.18	239,461.70	275,002.75	305,708.76	364,689.64	24
96,967.92	85,165.44	78,063.30	86,824.03	87,271.68	91,233.50	25
4,504,875.31	2,981,941.51	4,450,067.73	5,071,233.42	5,026,806.48	5,449,654.08	26
23,666.10	20,982.80	20,729.58	27,103.88	30,084.53	33,714.17	27
292,472.30	502,395.59	602,743.36	699,821.37	876,309.81	912,734.86	28
58,803.30	67,923.13	58,312.43	59,017.46	61,263.06	60,455.19	29
299,389.55	260,261.28	234,998.99	228,188.11	222,898.88	278,139.08	30
2,363,469.41	3,779,949.88	4,987,960.90	5,095,325.19	4,670,215.14	4,207,807.81	31
22,066.19	22,161.60	17,710.76	19,325.36	18,898.42	31,850.93	32
15,238,881.81	14,616,723.99	14,452,178.57	14,951,519.56	15,445,801.99	16,249,877.34	33
1,630,423.58	1,671,138.29	1,775,847.99	1,818,459.92	2,413,368.77	2,354,006.71	34
14,662,720.17	16,587,908.61	15,474,689.79	14,770,506.37	15,894,567.08	18,018,998.99	35
47,939.64	49,572.62	53,100.28	60,682.89	68,471.12	76,981.70	36
6,157,960.04	5,973,431.80	6,279,046.33	5,917,421.76	5,946,782.36	6,869,930.65	37
231,978.00	222,672.63	233,164.87	246,759.65	230,583.17	210,883.98	38
122,277.92	105,803.91	105,632.56	119,241.69	105,233.91	111,960.78	39
861,645.28	596,713.67	897,181.73	844,485.08	908,924.44	1,003,735.86	40
258,297.29	245,708.74	237,949.10	265,932.14	251,062.32	233,106.55	41
31,899.68	33,331.86	28,438.13	43,936.23	47,413.02	74,352.48	42
58,582.18	47,125.15	50,093.11	44,339.49	50,159.59	50,545.74	43
7,660,921.20	7,314,393.64	7,932,220.78	6,501,730.29	6,448,546.88	5,781,409.58	44
21,146.60	20,411.13	21,373.46	23,011.00	30,277.11	27,018.34	45
508,868.20	430,978.10	461,030.59	326,471.57	322,975.85	370,672.15	46
2,722,076.75	3,308,770.31	2,867,439.69	2,431,301.23	2,627,602.20	2,698,516.79	47
11,942.11	15,063.37	15,204.45	15,207.28	14,197.44	15,947.95	
103,771,664.60	110,718,011.03	112,544,657.31	104,717,320.36	107,212,082.81	116,848,219.80	1
6,557,229.65	6,518,487.51	6,450,429.15	6,380,405.13	6,706,384.06	7,668,394.22	2
232.64	588.27	97.79				3
						4
						5
216,027.34						6
110,545,154.23	117,237,086.81	118,995,184.25	111,097,725.49	113,918,466.87	124,516,614.02	
110,071,515.00	116,768,096.22	118,549,230.25	110,654,163.37	113,449,621.38	123,981,916.10	

D.—COMPARATIVE TABLE SHOWING THE AGGREGATE RECEIPTS

STATES AND TERRITORIES.		FISCAL YEARS ENDED JUNE 30—		
		1881.	1882.	1883.
1	Alabama	\$130,651.39	\$140,532.92	\$108,673.85
2	Arizona (4)	38,008.21	45,464.31	40,007.72
3	Arkansas	132,086.94	109,039.36	97,715.53
4	{California (14)	3,613,390.86	4,127,177.51	4,002,373.14
	{California (15)			
5	{Colorado (16)	215,051.06	247,264.09	216,100.47
	{Colorado (17)			
6	{Connecticut (35)	579,690.02	565,801.28	506,990.84
	{Connecticut (23)			
7	Dakota (24)	48,603.66	67,436.83	86,874.58
	{Delaware (25)			
8	{Delaware (26)			
	{Delaware (27)	311,066.76	350,906.37	293,636.48
9	District of Columbia (28)			
10	Florida	254,889.51	280,227.32	243,545.33
11	Georgia	364,133.48	359,360.88	395,661.03
12	Idaho (24)	25,800.17	31,908.27	35,079.88
13	Illinois	25,784,681.51	28,252,417.37	25,977,525.39
14	Indiana	7,281,253.48	6,485,356.94	5,592,719.85
15	Iowa	923,776.98	1,843,904.74	4,062,720.07
16	Kansas (a)	239,527.33	264,013.95	239,762.97
17	Kentucky	8,719,162.21	10,531,236.14	15,337,077.63
18	{Louisiana (35)	760,618.92	918,899.19	738,666.46
	{Louisiana (75)			
19	Maine (35)	82,457.05	85,259.83	72,893.32
20	{Maryland (35)	2,483,463.41	2,822,238.28	3,429,152.74
	{Maryland (84)			
21	Massachusetts	2,699,681.20	2,937,359.07	2,753,661.97
22	Michigan	1,787,275.27	2,003,191.05	1,882,451.69
23	Minnesota	445,140.33	528,491.94	535,461.96
24	Mississippi (35)	96,122.19	94,098.90	60,479.64
25	Missouri	6,470,349.39	7,542,487.94	7,680,411.40
	{Montana (24)	44,881.67	68,001.31	75,542.81
26	{Montana (104)			
	{Montana (105)			
27	{Nebraska (24)	962,064.86	1,108,191.15	1,320,517.24
	{Nebraska (106)			
28	{Nevada (107)	53,421.41	49,103.93	40,870.72
	{Nevada (108)			
29	{New Hampshire (35)	309,720.94	349,942.04	352,998.08
	{New Hampshire (111)			
30	New Jersey	4,873,676.31	5,451,633.60	5,424,457.78
31	{New Mexico (4)	47,465.89	55,903.38	54,037.46
	{New Mexico (116)			
32	New York	17,233,267.76	19,455,040.09	17,967,187.00
33	North Carolina	2,476,440.35	2,867,414.52	2,377,126.97
34	Ohio	19,295,835.69	18,359,299.31	15,704,047.82
35	{Oregon (b) (45)	85,004.14	88,679.82	101,450.73
	{Oregon (168)			
36	Pennsylvania	7,669,214.01	8,775,106.23	8,703,679.23
37	Rhode Island (35)	209,079.27	229,258.48	395,319.43
38	South Carolina	135,907.16	119,099.79	117,092.80
39	Tennessee	1,146,763.64	997,728.00	1,173,890.29
40	Texas	248,635.61	258,432.93	263,650.61
41	Utah (24)	43,116.79	48,523.08	53,895.18
42	Vermont (35)	53,145.83	56,444.58	46,062.27
43	Virginia	6,063,105.75	6,226,308.30	5,078,196.35
44	Washington (45)	32,763.73	40,202.57	49,207.54
45	West Virginia	452,596.33	502,276.56	546,483.49
46	Wisconsin	2,910,095.01	3,193,115.22	3,197,499.12
47	Wyoming (16)	18,551.18	20,385.65	17,434.54
Total by States and Territories		127,851,634.66	138,954,165.02	137,500,291.40
1	Adhesive stamps	7,924,707.95	8,139,217.96	7,658,630.75
2	Salaries	3,021.92		
3	Passports through Department of State			
4	Fines, penalties, etc., reported by United States officers other than collectors of internal revenue			
5	Collections on articles produced in the late insurrectionary districts, made by special Treasury agents			
6	Collections made by contract under act of May 8, 1872, and covered into the Treasury			
Aggregate receipts, including commissions allowed on sales of adhesive stamps		135,779,364.53	147,093,382.98	145,158,922.15
Aggregate receipts, exclusive of commissions allowed on sales of adhesive stamps		135,229,912.30	146,523,273.72	144,553,344.86

OF INTERNAL REVENUE BY STATES AND TERRITORIES—Continued.

FISCAL YEARS ENDED JUNE 30—						
1884.	1885.	1886.	1887.	1888.	1889.	
\$85,398.33	\$73,315.34	\$81,038.08	\$78,542.76	\$79,617.65	\$92,762.36	1
2,714.91						2
91,009.87	87,292.48	94,893.08	97,630.38	106,541.78	120,719.22	3
799,751.22	2,379,770.63	2,090,784.84	2,081,221.57			4
2,585,014.73	233,389.50			2,199,415.11	2,097,013.18	5
20,918.02						6
175,081.48	195,194.89	201,482.46	260,154.86	280,053.19	294,116.03	7
428,370.93	412,626.19	461,971.84	481,405.47			8
				804,708.30	785,714.88	9
9,664.22						10
						11
						12
210,327.24	244,184.44	244,476.25	263,297.80			13
						14
178,562.09	218,837.09	237,271.82	322,903.20	349,335.86	424,082.75	15
379,741.84	316,441.40	304,384.29	336,705.86	380,673.22	436,119.14	16
2,634.11						17
23,520,484.80	23,075,864.61	23,852,252.60	24,825,704.34	30,130,995.31	31,007,419.79	18
5,618,512.22	4,031,866.00	4,873,230.48	4,259,038.68	4,139,159.32	5,788,236.34	19
2,757,416.53	2,222,059.15	2,547,340.94	1,951,124.89	518,911.17	392,576.90	20
167,351.37	170,202.02	204,145.48	211,120.11	193,849.15	183,432.22	21
18,583,172.16	14,842,475.44	15,746,940.59	12,417,529.63	14,182,687.12	16,910,814.76	22
560,184.89	538,814.89	552,115.30	543,748.98			23
				603,915.11	632,009.26	24
56,599.19	53,950.16	57,800.79	50,286.45			25
3,146,491.15	2,774,384.20	2,462,092.46	2,875,597.06			26
				3,389,377.19	3,986,928.18	27
2,396,590.05	2,287,453.96	2,292,678.83	2,471,131.00	2,580,071.78	2,424,536.26	28
1,419,380.97	1,528,155.16	1,671,994.45	1,801,907.37	1,774,319.01	1,962,397.59	29
493,982.05	492,704.97	534,532.31	554,088.98	510,492.15	1,377,796.84	30
50,449.53	47,951.13	47,062.35	42,608.16			31
6,473,806.51	6,276,165.85	7,060,651.99	7,858,789.27	7,910,083.57	7,730,608.20	32
6,986.55						33
118,383.13	8,272.09			145,835.38	162,642.81	34
	82,293.11	90,840.37	101,158.38			35
153,668.18						36
1,362,148.25	1,971,296.12	1,674,013.12	2,393,404.70	2,778,269.38	2,248,624.19	37
3,827.20						38
	55,938.66	62,148.42	70,419.50			39
390,136.72	383,478.83	378,787.72	377,562.37			40
				466,994.36	469,351.54	41
3,477,222.72	3,661,358.75	3,951,675.75	4,596,161.56	4,072,246.48	4,319,618.58	42
3,874.89						43
65,264.68	66,969.85	65,123.81	63,565.42	59,055.19	59,062.67	44
13,760,384.10	13,823,644.60	14,365,208.96	15,101,203.03	15,417,202.95	15,648,675.01	45
1,760,966.74	1,686,828.95	1,744,959.29	1,950,701.71	2,185,168.75	2,467,150.27	46
13,520,264.56	12,565,516.62	12,921,349.10	13,898,226.86	12,446,312.98	11,566,727.51	47
10,890.36						48
117,384.72	119,723.07	124,034.27	152,318.15	176,235.93	226,524.99	49
7,888,700.02	7,371,209.62	7,847,230.56	8,120,282.73	8,317,359.74	8,520,796.56	50
130,468.11	127,587.62	132,081.72	226,231.11			51
93,896.95	94,518.23	100,014.30	100,146.85	102,456.19	81,722.51	52
1,249,975.96	1,057,189.43	1,024,912.62	1,012,516.05	1,009,290.34	1,066,335.77	53
210,149.02	181,829.61	196,850.59	209,343.92	211,927.37	228,117.52	54
4,560.49						55
30,904.88	29,889.83	32,503.17	30,119.75			56
3,232,726.10	3,052,639.72	2,982,727.70	2,923,394.64	3,253,165.72	3,303,626.48	57
6,938.73						58
560,328.28	543,188.59	486,062.88	538,266.42	565,278.66	781,663.47	59
2,993,755.62	3,033,017.78	3,095,316.63	3,179,964.01	2,985,446.09	3,096,495.92	60
1,202.68						61
121,368,620.05	112,419,490.58	116,894,982.21	118,829,523.98	124,326,451.50	130,894,419.70	1
183,145.69	1,630.49	7,887.23	7,777.08	23.82	14.50	2
55,627.64						3
						4
						5
						6
121,607,393.38	112,421,121.07	116,902,869.44	118,837,301.06	124,326,475.32	130,894,434.20	
121,590,039.83	112,421,121.07	116,902,869.44	118,837,301.06	124,326,475.32	130,894,434.20	

D.—COMPARATIVE TABLE SHOWING THE AGGREGATE RECEIPTS

STATES AND TERRITORIES.		FISCAL YEARS ENDED JUNE 30—		
		1890.	1891.	1892.
1	Alabama	\$118,800.50	\$93,835.50	\$106,771.14
2	Arizona (4)			
3	Arkansas	119,015.70	97,639.79	95,718.86
4	{ California (14)			
	{ California (15)	2,014,624.90	2,080,628.00	2,280,933.30
5	{ Colorado (16)			
	{ Colorado (17)	319,224.65	295,622.23	323,884.20
6	{ Connecticut (35)			
	{ Connecticut (23)	813,263.98	968,936.38	930,783.02
7	Dakota (24)			
8	{ Delaware (25)			
	{ Delaware (26)			
	{ Delaware (27)			
9	District of Columbia (28)			
10	Florida	475,382.75	495,881.64	465,629.67
11	Georgia	555,085.14	569,950.91	482,811.52
12	Idaho (24)			
13	Illinois	34,878,691.13	38,364,312.88	36,795,338.24
14	Indiana	6,250,981.00	6,524,722.38	6,473,438.89
15	Iowa	432,014.87	434,242.51	478,008.40
16	Kansas (a)	196,593.29	196,829.39	290,501.40
17	Kentucky	17,059,042.10	15,858,707.54	21,813,851.61
18	{ Louisiana (35)			
	{ Louisiana (75)	699,345.86	644,809.35	734,832.29
19	Maine (35)			
20	{ Maryland (35)			
	{ Maryland (84)	3,312,718.73	3,056,528.82	3,288,873.77
21	Massachusetts	2,307,125.97	2,314,575.93	2,462,209.61
22	Michigan	2,192,290.51	2,218,291.60	2,283,909.44
23	Minnesota	3,096,097.15	2,748,260.21	2,272,427.38
24	Mississippi (35)			
25	Missouri	8,062,294.29	7,694,102.87	8,521,216.60
26	{ Montana (24)			
	{ Montana (104)	179,464.22	152,605.48	195,751.86
	{ Montana (105)			
27	{ Nebraska (24)			
	{ Nebraska (106)	2,969,745.17	3,255,331.93	4,898,588.64
28	{ Nevada (107)			
	{ Nevada (108)			
29	{ New Hampshire (35)			
	{ New Hampshire (111)	517,992.05	463,509.99	546,770.58
30	New Jersey	4,206,722.98	4,104,879.32	4,385,011.87
31	{ New Mexico (4)			
	{ New Mexico (116)	59,410.68	35,689.97	39,778.14
32	New York	16,224,321.98	16,565,328.45	17,670,978.82
33	North Carolina	2,759,504.01	2,487,996.79	2,382,656.85
34	Ohio	13,430,972.74	14,355,266.61	12,921,175.43
35	{ Oregon (b) (45)			
	{ Oregon (168)	322,356.99	363,882.76	379,876.04
36	Pennsylvania	9,732,217.25	10,334,524.10	11,159,407.21
37	Rhode Island (35)			
38	South Carolina	94,597.03	72,599.75	71,812.85
39	Tennessee	1,160,387.52	1,276,123.09	1,278,862.03
40	Texas	263,384.10	239,147.41	306,375.93
41	Utah (24)			
42	Vermont (35)			
43	Virginia	3,516,195.49	3,208,066.34	2,915,412.52
44	Washington (45)			
45	West Virginia	904,669.97	842,676.87	807,588.36
46	Wisconsin	3,342,653.37	3,619,677.22	3,794,699.38
47	Wyoming (16)			
Total by States and Territories		142,587,188.07	146,035,184.01	153,856,885.85
1	Adhesive stamps	7,508.50	231.96	658.50
2	Salaries			
3	Passports through Department of State			
4	Fines, penalties, etc., reported by United States officers other than collectors of internal revenue			
5	Collections on articles produced in the late insurrectionary districts, made by special Treasury agents			
6	Collections made by contract under act of May 8, 1872, and covered into the Treasury			
Aggregate receipts, including commissions allowed on sales of adhesive stamps		142,594,696.57	146,035,415.97	153,857,544.35
Aggregate receipts, exclusive of commissions allowed on sales of adhesive stamps		142,594,696.57	146,035,415.97	153,857,544.35

OF INTERNAL REVENUE BY STATES AND TERRITORIES—Continued.

FISCAL YEARS ENDED JUNE 30—					Total.	
1893.	1894.	1895.	1896.	1897.		
\$107, 147. 14	\$112, 768. 14	\$88, 719. 83	\$136, 317. 30	\$158, 999. 06	\$17, 012, 293. 94	1
102, 503. 36	103, 340. 20	84, 952. 64	89, 642. 14	90, 674. 57	335, 350. 69	2
2, 194, 048. 21	1, 907, 928. 55	2, 090, 720. 25	2, 554, 131. 26	3, 049, 259. 55	6, 056, 416. 01	3
370, 138. 94	298, 220. 14	300, 211. 63	356, 719. 15	391, 995. 84	80, 208, 067. 10	4
1, 025, 458. 19	1, 044, 999. 17	1, 066, 176. 44	1, 089, 924. 22	1, 066, 470. 96	25, 287, 106. 54	5
					2, 309, 945. 28	6
					4, 062, 099. 69	7
					48, 960, 968. 28	8
					9, 596, 435. 54	9
					426, 855. 57	10
					7, 151, 103. 17	11
					349, 888. 44	12
					3, 103, 619. 77	13
					5, 063, 537. 40	14
481, 618. 53	416, 332. 82	470, 763. 03	509, 994. 42	462, 397. 29	9, 150, 690. 51	15
449, 677. 39	413, 442. 43	393, 417. 72	478, 070. 59	447, 698. 85	28, 351, 765. 14	16
					727, 233. 58	17
34, 317, 541. 64	30, 942, 233. 86	30, 604, 069. 60	31, 973, 133. 52	32, 115, 607. 07	782, 598, 256. 40	18
6, 459, 722. 23	4, 920, 667. 23	6, 804, 164. 98	7, 693, 154. 44	8, 564, 363. 13	186, 489, 886. 52	19
551, 361. 05	488, 288. 13	465, 105. 87	439, 864. 06	452, 241. 65	42, 346, 156. 99	20
361, 761. 12	362, 739. 97	277, 638. 81	248, 729. 01	250, 398. 32	7, 663, 541. 88	21
26, 618, 820. 36	24, 308, 630. 94	19, 947, 823. 67	14, 903, 110. 99	15, 658, 057. 67	401, 059, 930. 87	22
					39, 667, 480. 66	23
758, 158. 78	828, 647. 66	1, 173, 368. 80	1, 465, 548. 80	1, 299, 526. 39	8, 840, 162. 30	24
					14, 665, 004. 29	25
					85, 101, 401. 24	26
3, 627, 345. 56	3, 842, 242. 59	3, 771, 282. 40	5, 968, 895. 08	5, 454, 795. 82	39, 698, 988. 14	27
2, 563, 928. 48	2, 453, 203. 36	2, 687, 178. 35	4, 367, 266. 24	4, 018, 399. 74	224, 364, 256. 64	28
2, 346, 427. 77	2, 127, 647. 28	2, 173, 888. 01	2, 150, 144. 38	2, 241, 503. 18	72, 346, 717. 10	29
2, 610, 225. 83	2, 178, 592. 49	2, 169, 344. 78	2, 187, 876. 86	2, 224, 315. 85	30, 019, 766. 19	30
					11, 167, 167. 30	31
8, 975, 110. 66	7, 636, 660. 61	7, 830, 900. 70	6, 959, 915. 32	7, 364, 682. 86	214, 090, 444. 65	32
					1, 018, 709. 60	33
196, 249. 86	150, 257. 41	175, 432. 53	194, 447. 94	226, 221. 25	1, 905, 563. 96	34
					274, 291. 86	35
					9, 273, 363. 77	36
3, 817, 479. 94	2, 240, 292. 03	1, 146, 947. 88	627, 092. 71	1, 313, 881. 81	32, 697, 115. 87	37
					2, 509, 733. 93	38
					188, 506. 58	39
					19, 032, 285. 95	40
532, 912. 58	494, 012. 32	500, 906. 92	498, 924. 13	403, 719. 62	4, 895, 094. 09	41
4, 457, 608. 90	4, 230, 610. 86	4, 088, 666. 53	4, 111, 712. 89	4, 111, 098. 27	151, 450, 458. 34	42
					746, 520. 44	43
48, 886. 68	36, 720. 56	41, 308. 22	36, 404. 43	38, 019. 20	715, 259. 50	44
19, 696, 554. 78	18, 922, 111. 64	19, 090, 722. 70	21, 620, 470. 64	18, 420, 766. 74	801, 080, 634. 64	45
2, 425, 783. 28	2, 369, 781. 63	2, 632, 779. 96	2, 739, 552. 75	2, 760, 821. 08	63, 294, 426. 08	46
13, 415, 456. 55	12, 454, 898. 37	12, 477, 148. 01	11, 947, 724. 18	12, 748, 788. 11	514, 339, 651. 98	47
					2, 852, 054. 67	48
362, 802. 43	340, 531. 04	331, 890. 52	325, 368. 77	275, 577. 44	3, 618, 507. 12	49
12, 470, 224. 11	12, 151, 196. 35	10, 981, 086. 12	11, 145, 548. 70	11, 446, 317. 49	403, 297, 272. 58	50
					28, 411, 163. 18	51
56, 821. 49	73, 834. 90	87, 419. 32	108, 204. 16	93, 350. 47	9, 211, 421. 99	52
1, 311, 893. 94	1, 010, 291. 70	897, 302. 88	955, 500. 44	1, 068, 621. 27	42, 143, 450. 96	53
295, 396. 66	377, 100. 49	392, 129. 07	422, 033. 94	441, 848. 38	14, 917, 771. 55	54
					922, 588. 97	55
					6, 195, 194. 63	56
2, 912, 548. 28	2, 548, 051. 75	2, 607, 181. 90	2, 872, 122. 23	2, 653, 746. 53	138, 424, 732. 79	57
					803, 774. 13	58
854, 634. 66	864, 380. 96	688, 991. 06	640, 992. 15	706, 874. 77	20, 921, 990. 29	59
4, 228, 740. 35	4, 517, 792. 12	4, 706, 441. 62	5, 012, 077. 82	4, 598, 553. 24	101, 066, 196. 44	60
					215, 581. 81	61
161, 004, 989. 67	147, 168, 449. 70	143, 246, 077. 75	146, 830, 615. 66	146, 619, 593. 47	4, 784, 695, 855. 52	1
					209, 725, 654. 54	2
					14, 088, 485. 99	3
					187, 532. 29	4
					800, 985. 40	5
					2, 038, 369. 87	6
					216, 027. 34	7
161, 004, 989. 67	147, 168, 449. 70	143, 246, 077. 75	146, 830, 615. 66	146, 619, 593. 47	5, 011, 752, 910. 95	
161, 004, 989. 67	147, 168, 449. 70	143, 246, 077. 75	146, 830, 615. 66	146, 619, 593. 47	4, 999, 706, 049. 11	

NOTES TO TABLE D.

- (1) Abolished March 1, 1877.
- (2) As constituted March 1, 1877; abolished August 15, 1883.
- (3) The two districts of Alabama as constituted March 1, 1877, were abolished August 15, 1883, when the State was constituted one collection district, entitled the district of Alabama.
- (4) Abolished September 5, 1883.
- (5) Abolished January 1, 1876.
- (6) The three districts into which Arkansas was divided July 13, 1866, were abolished January 1, 1876, when the State was constituted one collection district, to be known as the third district of Arkansas; title of district changed to district of Arkansas February 23, 1878.
- (7) Abolished April 1, 1871.
- (8) Formed by the consolidation (April 1, 1871) of districts numbered 1 and 2, July 30, 1862; abolished May 20, 1873.
- (9) Formed by the consolidation (May 20, 1873) of district numbered 1, April 1, 1871, and district numbered 3, July 30, 1862.
- (10) Abolished May 20, 1873.
- (11) Abolished December 1, 1875.
- (12) Formed by the consolidation (December 1, 1875) of districts numbered 4 and 5, July 30, 1862; abolished October 1, 1883; reconstituted August 1, 1884.
- (13) Formed by the consolidation (October 1, 1883) of district numbered 4, December 1, 1875, and the State of Nevada; abolished August 1, 1884; reconstituted July 1, 1887.
- (14) Abolished October 1, 1883; reconstituted August 1, 1884; abolished July 1, 1887.
- (15) As constituted (October 1, 1883) by the annexation of Nevada; abolished August 1, 1884; reconstituted July 1, 1887.
- (16) Abolished August 15, 1883.
- (17) Formed by the consolidation (August 15, 1883) of the State of Colorado and the Territory (now the State) of Wyoming, to be known as the district of Colorado.
- (18) Abolished January 1, 1873.
- (19) Formed by the consolidation (January 1, 1873) of districts numbered 1 and 3, August 8, 1862; abolished September 1, 1883.
- (20) Formed by the consolidation (September 1, 1883) of district numbered 1, January 1, 1873, and district numbered 2, November 1, 1873, to be known as the district of Connecticut; abolished July 1, 1887.
- (21) Abolished November 1, 1873.
- (22) Formed by the consolidation (November 1, 1873) of districts numbered 2 and 4, August 8, 1862; abolished September 1, 1883.
- (23) Formed by the consolidation (July 1, 1887) of the States of Connecticut and Rhode Island, to be known as the district of Connecticut.
- (24) Abolished August 20, 1883.
- (25) State of Delaware; abolished October 2, 1876.
- (26) Formed by the consolidation (October 2, 1876) of the State of Delaware and nine counties of Maryland; abolished June 19, 1877.
- (27) Formed by the consolidation (June 19, 1877) of the district of Delaware as constituted October 2, 1876, and two counties of Virginia; abolished July 1, 1887.
- (28) Annexed to the third district of Maryland October 2, 1876.
- (29) Abolished December 1, 1876.
- (30) Abolished November 1, 1876.
- (31) Formed by the consolidation (November 1, 1876) of districts numbered 2 and 4, May 30, 1865; abolished October 1, 1877.
- (32) As constituted October 1, 1877; abolished August 7, 1883.
- (33) The two districts of Georgia as constituted October 1, 1877, were abolished August 7, 1883, when the State was constituted one collection district, to be known as the district of Georgia.
- (34) Formed by the consolidation (December 1, 1876) of districts numbered 1 and 3, May 30, 1865; abolished October 1, 1877.
- (35) Abolished July 1, 1887.
- (36) Formed by the consolidation (July 1, 1887) of district numbered 1, August 25, 1862, and district numbered 2, August 1, 1883.
- (37) Formed by the consolidation (January 1, 1876) of districts numbered 2 and 6, August 25, 1862; abolished August 1, 1883.
- (38) Formed by the consolidation (August 1, 1883) of district numbered 2, January 1, 1876, and district numbered 3, August 25, 1862; abolished July 1, 1887.
- (39) Abolished August 1, 1883.
- (40) Abolished January 20, 1876.
- (41) Formed by the consolidation (January 20, 1876) of districts numbered 4 and 9, August 25, 1862; abolished October 2, 1876.
- (42) As constituted October 2, 1876; abolished July 1, 1887.
- (43) As constituted October 2, 1876.
- (44) As constituted July 1, 1887.
- (45) Abolished September 1, 1883.
- (46) Formed by the consolidation (September 1, 1883) of districts numbered 7 and 8, August 25, 1862; abolished July 1, 1887.
- (47) Formed by the consolidation (January 1, 1876) of districts numbered 10 and 12, August 25, 1862; abolished October 2, 1876.
- (48) Abolished January 9, 1876.
- (49) Formed by the consolidation (January 9, 1876) of districts numbered 11 and 13, August 25, 1862; abolished October 2, 1876.
- (50) Abolished October 2, 1876.
- (51) As constituted October 2, 1876; abolished August 1, 1883.
- (52) Formed by the consolidation (January 1, 1876) of districts numbered 2 and 3, August 15, 1862; abolished October 2, 1876.
- (53) Abolished October 1, 1875.
- (54) Formed by the consolidation (January 1, 1876) of districts numbered 6 and 8, August 15, 1862; abolished October 2, 1876.
- (55) Formed by the consolidation (August 1, 1883) of districts numbered 4 and 6, October 2, 1876; abolished July 1, 1887.
- (56) Formed by the consolidation (July 1, 1887) of district numbered 6, August 1, 1883, and district numbered 11, August 7, 1883.
- (57) Formed by the consolidation (August 1, 1883) of districts numbered 1 and 7, October 2, 1876.
- (58) Formed by the consolidation (January 1, 1876) of districts numbered 9 and 10, August 15, 1862; abolished August 7, 1883.
- (59) Formed by the consolidation (October 1, 1875) of districts numbered 5 and 11, August 15, 1862; abolished August 7, 1883.
- (60) Formed by the consolidation (August 7, 1883) of district numbered 10, January 1, 1876, and district numbered 11, October 1, 1875; abolished July 1, 1887.
- (61) As constituted October 2, 1876; abolished August 20, 1883.
- (62) As constituted August 20, 1883; abolished July 1, 1887.
- (63) Formed by the consolidation (July 1, 1887) of districts numbered 2 and 4, August 20, 1883.
- (64) Abolished October 11, 1876.
- (65) Formed by the consolidation (October 11, 1876) of districts numbered 3 and 6, July 29, 1862.
- (66) Abolished June 1, 1874.
- (67) Formed by the consolidation (June 1, 1874) of districts numbered 1 and 2, January 25, 1866; abolished November 1, 1876.
- (68) Formed by the consolidation (November 1, 1876) of district numbered 2, June 1, 1874, and district numbered 3, January 25, 1866.
- (69) Abolished January 8, 1876.
- (70) Formed by the consolidation (January 8, 1876) of districts numbered 4 and 5, January 25, 1866; abolished February 1, 1890.
- (70½) As constituted February 1, 1890.
- (71) Abolished August 7, 1883.
- (72) As constituted August 7, 1883; abolished February 1, 1890.
- (73) Abolished June 1, 1877.
- (74) The three districts into which Louisiana was divided, June 22, 1865, were abolished June 1, 1877, when the State was constituted one collection district, to be known as the district of Louisiana; abolished July 1, 1887.

NOTES TO TABLE D—Continued.

(75) Formed by the consolidation (July 1, 1887) of the States of Louisiana and Mississippi, to be known as the district of Louisiana.

(76) Formed by the consolidation (October 2, 1876) of district numbered 1, August 12, 1862, and district numbered 2, January 1, 1876; abolished July 1, 1877.

(77) Formed by the consolidation (July 1, 1877) of district numbered 1, October 2, 1876, and district numbered 4, January 1, 1876, to be known as the district of Maine; abolished July 1, 1887.

(78) Formed by the consolidation (January 1, 1876) of districts numbered 2 and 3, August 12, 1862; abolished October 2, 1876.

(79) Formed by the consolidation (January 1, 1876) of districts numbered 4 and 5, August 12, 1862; abolished July 1, 1877.

(80) Abolished December 1, 1871.

(81) Formed by the consolidation (December 1, 1871) of districts numbered 1 and 2, August 27, 1862; abolished October 2, 1876.

(82) Formed by the consolidation (January 1, 1876) of districts numbered 3 and 5, August 27, 1862; abolished October 2, 1876.

(83) Formed by the consolidation (August 1, 1883) of district numbered 3, October 2, 1876, and district numbered 4, August 27, 1862, to be known as the district of Maryland; abolished July 1, 1887.

(84) Formed by the consolidation (July 1, 1887) of the district of Maryland as constituted August 1, 1883, and the district of Delaware as constituted June 19, 1877, to be known as the district of Maryland.

(85) The districts of Massachusetts, as constituted August 26, 1862, were abolished April 1, 1875, when the State was divided into five collection districts numbered 1, 3, 5, 8, and 10.

(86) As constituted April 1, 1875; abolished September 8, 1876.

(87) Formed by the consolidation (September 8, 1876) of districts numbered 1 and 3, April 1, 1875; abolished August 1, 1883.

(88) Formed by the consolidation (August 1, 1883) of district numbered 3, September 8, 1876, and district numbered 5, April 1, 1875; abolished July 1, 1887.

(89) Formed by the consolidation (July 1, 1887) of district numbered 3, August 1, 1883, and district numbered 10, January 1, 1877, to be known as the third district of Massachusetts.

(90) As constituted April 1, 1875; abolished August 1, 1883.

(91) As constituted April 1, 1875; abolished January 1, 1877.

(92) Formed by the consolidation (January 1, 1877) of districts numbered 8 and 10, April 1, 1875; abolished July 1, 1887.

(93) Formed by the consolidation (March 1, 1877) of districts numbered 1 and 5, September 17, 1862; abolished August 7, 1883.

(94) Abolished September 20, 1876.

(95) Formed by the consolidation (September 20, 1876) of districts numbered 2 and 3, September 17, 1862; abolished August 7, 1883.

(96) The two districts into which Minnesota was divided, August 2, 1862, were abolished August 7, 1883, when the State was constituted one collection district, to be known as the district of Minnesota.

(97) The three districts into which Mississippi was divided, June 2, 1865, were abolished March 1, 1875, when the State was divided into two collection districts numbered 1 and 2.

(98) As constituted March 1, 1875; abolished July 1, 1877.

(99) The two districts of Mississippi, as constituted March 1, 1875, were abolished July 1, 1877, when the State was constituted one collection district entitled the district of Mississippi; abolished July 1, 1887.

(100) Formed by the consolidation (August 1, 1883) of districts numbered 1 and 2, April 27, 1865; abolished July 1, 1887.

(101) Formed by the consolidation (July 1, 1887) of district numbered 1, August 1, 1883, and district numbered 4, September 20, 1876.

(102) Formed by the consolidation (September

20, 1876) of districts numbered 3 and 4, April 27, 1865; abolished July 1, 1887.

(103) Formed by the consolidation (August 7, 1883) of districts numbered 5 and 6, April 27, 1865.

(104) Formed by the consolidation (August 20, 1883) of the Territories (now the States) of Idaho and Montana, and the Territory of Utah, to be known as the district of Montana; abolished August 1, 1884; reconstituted July 1, 1887.

(105) Formed by the consolidation (August 1, 1884) of the Territories (now the States) of Idaho and Montana, to be known as the district of Montana; abolished July 1, 1887.

(106) Formed by the consolidation (August 20, 1883) of the Territory of Dakota (now the States of North Dakota and South Dakota) and the State of Nebraska, to be known as the District of Nebraska.

(107) Abolished October 1, 1883.

(108) Formed by the consolidation (August 1, 1884) of the State of Nevada and the Territory of Utah, to be known as the district of Nevada; abolished July 1, 1887.

(109) Abolished December 10, 1875.

(110) The three districts into which New Hampshire was divided, August 6, 1862, were abolished December 10, 1875, when the State was constituted one collection district, to be known as the first district of New Hampshire; title of district changed to district of New Hampshire, March 17, 1882; abolished July 1, 1887.

(111) Formed by the consolidation (July 1, 1887) of the States of New Hampshire, Maine, and Vermont, to be known as the district of New Hampshire.

(112) Abolished January 7, 1876.

(113) Formed by the consolidation (January 7, 1876) of districts numbered 1 and 2, August 11, 1862.

(114) Formed by the consolidation (January 1, 1876) of districts numbered 4 and 5, August 11, 1862; abolished July 1, 1887.

(115) Formed by the consolidation (July 1, 1887) of district numbered 3, August 11, 1862, and district numbered 5, January 1, 1876.

(116) Formed by the consolidation (September 5, 1883) of the Territories of Arizona and New Mexico, to be known as the district of New Mexico.

(117) Abolished March 1, 1871.

(118) Formed by the consolidation (March 1, 1871) of districts numbered 1, 2, and 3, August 22, 1862.

(119) Formed by the consolidation (March 1, 1871) of districts numbered 4 and 6, August 22, 1862; abolished July 1, 1877.

(120) As constituted July 1, 1877.

(121) Formed by the consolidation (March 1, 1871) of districts numbered 5 and 7, August 22, 1862; abolished July 1, 1877.

(122) Formed by the consolidation (April 1, 1874) of districts numbered 8 and 9, August 22, 1862; abolished July 1, 1877.

(123) Abolished April 1, 1874.

(124) Formed by the consolidation (January 1, 1876) of districts numbered 11 and 13, August 22, 1862; abolished August 1, 1883.

(125) Formed by the consolidation (January 1, 1876) of districts numbered 10 and 12, August 22, 1862; abolished August 1, 1883.

(126) Formed by the consolidation (January 1, 1876) of districts numbered 14 and 18, August 22, 1862; abolished August 1, 1883.

(127) As constituted August 1, 1883; abolished July 1, 1887.

(128) Formed by the consolidation (July 1, 1887) of districts numbered 14 and 15, August 1, 1883.

(129) Formed by the consolidation (January 1, 1876) of districts numbered 15 and 16, August 22, 1862; abolished August 1, 1883.

(130) Formed by the consolidation (January 1, 1876) of districts numbered 17 and 20, August 22, 1862; abolished October 2, 1876.

(131) Formed by the consolidation (January 1, 1876) of districts numbered 21 and 22, August 22, 1862; abolished October 2, 1876.

(132) Formed by the consolidation (October 2, 1876) of districts numbered 20 and 21, January 1, 1876; abolished July 25, 1883.

NOTES TO TABLE D—Continued.

- (133) Formed by the consolidation (July 25, 1883) of district numbered 21, October 2, 1876, and districts numbered 24 and 26, January 1, 1876.
- (134) Formed by the consolidation (January 1, 1876) of districts numbered 23 and 24, August 22, 1862; abolished July 25, 1883.
- (135) Abolished November 1, 1875.
- (136) Formed by the consolidation (January 1, 1876) of districts numbered 19 and 26, August 22, 1862; abolished July 25, 1883.
- (137) Abolished June 1, 1872.
- (138) Formed by the consolidation (June 1, 1872) of districts numbered 27 and 31, August 22, 1862; abolished October 2, 1876.
- (139) Formed by the consolidation (November 1, 1875) of districts numbered 25 and 28, August 22, 1862; abolished October 2, 1876.
- (140) As constituted October 2, 1876; abolished August 7, 1883.
- (141) Formed by the consolidation (August 7, 1883) of districts numbered 28 and 30, October 2, 1876.
- (142) Formed by the consolidation (January 1, 1876) of districts numbered 29 and 30, August 22, 1862; abolished October 2, 1876.
- (143) Abolished July 1, 1877.
- (144) Formed by the consolidation (January 1, 1876) of districts numbered 1 and 2, February 27, 1866; abolished July 21, 1883.
- (145) Abolished February 1, 1876.
- (146) Formed by the consolidation (February 1, 1876) of districts numbered 3 and 4, February 27, 1866; abolished July 21, 1883.
- (147) As constituted July 21, 1883; abolished January 31, 1885; reconstituted June 1, 1885; abolished July 1, 1887.
- (148) As constituted January 31, 1885; abolished June 1, 1885.
- (149) Abolished July 21, 1883.
- (150) Abolished January 1, 1877.
- (151) Formed by the consolidation (January 1, 1877) of districts numbered 6 and 7, February 27, 1866; abolished January 31, 1885; reconstituted June 1, 1885; abolished July 1, 1887.
- (152) As constituted January 31, 1885; abolished June 1, 1885.
- (153) Formed by the consolidation (April 1, 1871) of districts numbered 1 and 2, August 19, 1862; abolished July 1, 1887.
- (154) Formed by the consolidation (July 1, 1887) of district numbered 1, April 1, 1871, and district numbered 6, August 1, 1883.
- (155) Formed by the consolidation (January 1, 1876) of districts numbered 4 and 5, August 19, 1862; abolished August 1, 1883.
- (156) Formed by the consolidation (August 1, 1883) of districts numbered 3 and 6, August 19, 1862; abolished July 1, 1887.
- (157) Abolished January 5, 1876.
- (158) Formed by the consolidation (January 5, 1876) of districts numbered 7 and 8, August 19, 1862; abolished October 2, 1876.
- (159) As constituted October 2, 1876; abolished July 25, 1883.
- (160) Formed by the consolidation (January 1, 1876) of districts numbered 9 and 10, August 19, 1862; abolished August 1, 1883.
- (161) Formed by the consolidation (August 1, 1883) of districts numbered 4 and 10, January 1, 1876.
- (162) Formed by the consolidation (January 1, 1876) of districts numbered 11 and 12, August 19, 1862; abolished July 25, 1883.
- (163) Formed by the consolidation (July 25, 1883) of district numbered 7, October 2, 1876, and district numbered 11, January 1, 1876.
- (164) Formed by the consolidation (January 1, 1876) of districts numbered 13 and 14, August 19, 1862; abolished October 2, 1876.
- (165) Formed by the consolidation (January 1, 1876) of districts numbered 15 and 16, August 19, 1862; abolished August 1, 1883.
- (166) Formed by the consolidation (January 1, 1876) of districts numbered 17, 18, and 19, August 19, 1862; abolished October 2, 1876.
- (167) Formed by the consolidation (August 1, 1883) of district numbered 15, January 1, 1876, and district numbered 18, October 2, 1876.
- (168) Formed by the consolidation (September 1, 1883) of the State of Oregon and the Territory (now the State) of Washington, to be known as the district of Oregon.
- (169) Formed by the consolidation (April 1, 1871) of districts numbered 1 and 3, August 11, 1862; abolished August 1, 1875.
- (170) Formed by the consolidation (August 1, 1875) of district numbered 1, April 1, 1871, and of district numbered 2, January 2, 1872; abolished October 2, 1876.
- (171) As constituted October 2, 1876; abolished August 15, 1883.
- (172) As constituted August 15, 1883.
- (173) As constituted August 15, 1883; abolished July 1, 1887.
- (174) Abolished January 2, 1872.
- (175) Formed by the consolidation (January 2, 1872) of districts numbered 2 and 4, August 11, 1862; abolished August 1, 1875.
- (176) Formed by the consolidation (January 1, 1876) of districts numbered 5 and 6, August 11, 1862; abolished October 2, 1876.
- (177) Abolished January 1, 1875.
- (178) Formed by the consolidation (January 1, 1876) of districts numbered 8 and 10, August 11, 1862; abolished October 2, 1876.
- (179) Formed by the consolidation (January 1, 1875) of districts numbered 7 and 9, August 11, 1862; abolished October 2, 1876.
- (180) Formed by the consolidation (January 1, 1876) of districts numbered 12 and 13, August 11, 1862; abolished October 2, 1876.
- (181) Formed by the consolidation (October 2, 1876) of districts numbered 14 and 18, August 11, 1862; abolished August 15, 1883.
- (182) Abolished September 16, 1876.
- (183) Formed by the consolidation (September 16, 1876) of districts numbered 16 and 17, August 11, 1862; abolished August 15, 1883.
- (184) Formed by the consolidation (August 1, 1883) of districts numbered 19 and 20, October 2, 1876; abolished July 1, 1887.
- (185) As constituted January 1, 1876; abolished October 2, 1876.
- (186) Abolished November 15, 1873.
- (187) The two districts into which Rhode Island was divided August 8, 1862, were abolished November 15, 1873, when the State was constituted one collection district, entitled the first district of Rhode Island; title of district changed to district of Rhode Island May 16, 1885; abolished July 1, 1887.
- (188) Abolished June 1, 1876.
- (189) Formed by the consolidation (June 1, 1876) of districts numbered 1 and 3, May 30, 1865; abolished November 1, 1876.
- (190) The two districts of South Carolina as constituted May 30, 1865, and June 1, 1876, respectively, were abolished November 1, 1876, when the State was constituted one collection district, entitled the district of South Carolina.
- (191) Formed by the consolidation (October 11, 1876) of districts numbered 1 and 2, May 19, 1866; abolished August 10, 1883.
- (192) As constituted August 10, 1883.
- (193) Formed by the consolidation (January 1, 1876) of districts numbered 5 and 6, May 19, 1866; abolished October 2, 1876.
- (194) Formed by the consolidation (October 2, 1876) of districts numbered 3 and 4, May 19, 1866, and of district numbered 5, January 1, 1876; abolished August 10, 1883.
- (195) As constituted August 10, 1883.
- (196) Abolished January 3, 1876.
- (197) Formed by the consolidation (January 3, 1876) of districts numbered 7 and 8, May 19, 1866; abolished August 10, 1883.
- (198) Abolished December 1, 1874.
- (199) Formed by the consolidation (December 1, 1874) of districts numbered 1 and 2, June 5, 1865; abolished October 1, 1881.
- (200) Abolished October 1, 1881.
- (201) As constituted October 1, 1881.

NOTES TO TABLE D—Continued.

(202) Formed by the consolidation (July 1, 1887) of districts numbered 1 and 3, October 1, 1881.

(203) The districts of Vermont as constituted August 6, 1862, were abolished February 1, 1874, when the State was divided into two collection districts, numbered 2 and 3.

(204) As constituted February 1, 1874; abolished December 15, 1875.

(205) The two districts of Vermont as constituted February 1, 1874, were abolished December 15, 1875, when the State was constituted one collection district, entitled the second district of Vermont; title of district changed to district of Vermont May 7, 1881; abolished July 1, 1887.

(206) Abolished December 19, 1874.

(207) Formed by the consolidation (December 19, 1874) of districts numbered 1 and 2, April 23, 1866; abolished June 19, 1877.

(208) As constituted June 19, 1877; abolished August 15, 1883.

(209) Abolished April 1, 1875.

(210) As constituted April 1, 1875; abolished August 15, 1883.

(211) As constituted April 1, 1875; abolished December 1, 1876.

(212) Formed by the consolidation (December 1, 1876) of district numbered 5, April 1, 1875, and district numbered 8, April 23, 1866; abolished August 15, 1883.

(213) Formed by the consolidation (October 2, 1876) of districts numbered 6 and 7, April 23, 1866; abolished August 15, 1883.

(214) Formed by the consolidation (July 1, 1887) of districts numbered 4 and 6, August 15, 1883.

(215) Formed by the consolidation (October 2, 1876) of districts numbered 1 and 3, August 2, 1865; abolished August 1, 1883.

(216) The two districts of West Virginia, as constituted October 2, 1876, and August 2, 1865, respectively, were abolished August 1, 1883, when the State was constituted one collection district, entitled the district of West Virginia.

(217) Formed by the consolidation (July 1, 1887) of district numbered 1, August 26, 1862, and district numbered 3, March 1, 1872.

(218) Abolished July 1, 1871.

(219) Formed by the consolidation (July 1, 1871) of districts numbered 2 and 3, August 26, 1862; abolished July 1, 1887.

(220) Formed by the consolidation (July 1, 1887) of district numbered 2, July 1, 1871, and district numbered 6, August 26, 1862.

(221) Formed by the consolidation (March 1, 1872) of districts numbered 4 and 5, August 26, 1862; abolished July 1, 1887.

(222) Abolished March 1, 1872.

(a) By order of the Commissioner of Internal Revenue, dated January 25, 1870, so much of the Indian Territory as constitutes a part of the western judicial district of Arkansas was attached to the third collection district of Arkansas; by similar orders the Indian Territory was transferred and attached to the fifth district of Missouri June 12, 1872, and to the State of Kansas, August 8, 1881.

(b) The Territory of Alaska was attached to Oregon December 27, 1872.

* Balance of collections not reported prior to final settlement of the collector's account.

D.—APPENDIX No. 1, SHOWING THE DIFFERENCES BETWEEN THE INTERNAL-REVENUE COLLECTIONS IN THE DISTRICTS, STATES, TERRITORIES, AND YEARS BELOW NAMED, AS REPORTED BY COLLECTORS AND PUBLISHED IN THE SEVERAL ANNUAL REPORTS OF THE COMMISSIONER, AND THE TRUE COLLECTIONS.

[NOTE.—These differences were mostly discovered at the final settlement of the accounts of such collectors as have retired from office after the reports for the years in which they occurred had been printed Hence their appearance in this form.

To ascertain the exact amount collected in any one of the following-named districts, States, or Territories prior to July 1, 1896, add to or subtract from, as the case may be, the collections for that district, State, or Territory, in the "total" column in Table D, the sum or sums entered opposite the same district, State, or Territory in this appendix. The result will be the aggregate amount collected.

On pages 358-361 the signs (+) and (—) are used to denote the amounts to be added and subtracted respectively.]

COLLECTION DISTRICTS.	COLLECTIONS—		Fiscal years ended June 30—	COLLECTION DISTRICTS.	COLLECTIONS—		Fiscal years ended June 30—
	To be added.	To be sub-tracted.			To be added.	To be sub-tracted.	
ALABAMA.				ILLINOIS—cont'd.			
First	\$815.06	.....	1869	Fourth .....	.....	\$0.47	1876
First	4,026.78	.....	1873	Fifth	\$43,514.04	.....	1863
Second	11,596.31	.....	1867	Fifth	7,938.29	.....	1867
Second	17,132.10	.....	1868	Fifth .....	.....	16.40	1869
Second	1.50	.....	1869	Fifth	40.93	.....	1895
Second	11,895.00	.....	1874	Sixth	135.71	.....	1867
Second	202.50	.....	1883	Sixth	5,929.27	.....	1872
Second	18.12	.....	1893	Sixth	4.04	.....	1876
Third .....	.....	\$175.27	1867	Seventh	4,052.44	.....	1863
Third	443.30	.....	1869	Seventh	3,165.24	.....	1869
ARKANSAS.				Seventh	3.00	.....	1876
First	25,386.51	.....	1867	Eighth .....	.....	44.60	1863
First	7,399.64	.....	1868	Eighth .....	.....	1,000.00	1867
First .....	.....	1,554.64	1873	Eighth	15.25	.....	1869
First	304.45	.....	1876	Ninth	118,709.41	.....	1864
Second	13,918.56	.....	1873	Ninth	89.90	.....	1867
Third	2,460.15	.....	1867	Ninth	4,046.99	.....	1876
Third	1,410.44	.....	1870	Tenth .....	.....	10.00	1863
Third	11,860.29	.....	1871	Tenth .....	.....	10.00	1873
Third .....	.....	65.99	1875	Eleventh .....	.....	10.00	1863
CALIFORNIA.				Eleventh	.01	.....	1873
First .....	.....	2.00	1865	Twelfth	745.68	.....	1869
First	11,958.34	.....	1869	Thirteenth .....	.....	10.00	1863
First	22,440.53	.....	1870	Thirteenth .....	.....	.20	1869
First	44.69	.....	1881	Thirteenth	71.36	.....	1876
First	3,370.20	.....	1892	INDIANA.			
Second	358.41	.....	1863	First	299.42	.....	1863
Second .....	.....	.88	1865	First .....	.....	1,292.28	1869
Second .....	.....	.93	1868	First .....	.....	2,226.67	1870
Second	.92	.....	1869	First	.01	.....	1877
Third .....	.....	.01	1863	Second	322.05	.....	1865
Fourth	9.00	.....	1873	Second	4.80	.....	1871
Fifth	.75	.....	1876	Third	65,276.75	.....	1863
CONNECTICUT.				Third .....	.....	450.91	1865
First	8,863.30	.....	1863	Fourth .....	.....	61.73	1867
First .....	.....	.12	1873	Fifth	11.02	.....	1876
Second .....	.....	16,278.54	1868	Seventh .....	.....	8.91	1867
Third	25,876.20	.....	1863	Seventh	201.00	.....	1895
Third .....	.....	20.00	1869	Eighth .....	.....	10.00	1863
GEORGIA.				Ninth	1,924.25	.....	1867
First	4.50	.....	1869	Tenth	18,100.00	.....	1863
First	5,603.81	.....	1871	Tenth .....	.....	734.77	1869
Third	538.02	.....	1869	Tenth	.02	.....	1876
Fourth	31,646.38	.....	1872	Eleventh .....	.....	1,929.58	1867
Fourth	10,095.08	.....	1873	IOWA.			
ILLINOIS.				First .....	.....	418.20	1867
First	318.70	.....	1863	Second .....	.....	75.02	1867
First .....	.....	.01	1872	Second	11,292.44	.....	1869
First	2.04	.....	1875	Third	327.82	.....	1863
Second	.01	.....	1863	Third .....	.....	3,876.43	1866
Third	2,223.14	.....	1867	Third	4,037.52	.....	1869
Third	4,762.21	.....	1873	Fourth .....	.....	102.98	1867
Third .....	.....	4,762.21	1874	Fourth .....	.....	122.59	1872
Fourth	2,333.44	.....	1865	Fifth .....	.....	1,000.00	1863
Fourth .....	.....	2,768.04	1869	Fifth .....	.....	1,950.32	1865
				Fifth .....	.....	441.39	1867
				Sixth	.01	.....	1867
				Sixth	.04	.....	1869
				Sixth .....	.....	68.85	1873

D.--DIFFERENCES BETWEEN REPORTED AND TRUE COLLECTIONS, ETC.—Continued.

COLLECTION DISTRICTS.	COLLECTIONS—		Fiscal years ended June 30—	COLLECTION DISTRICTS.	COLLECTIONS—		Fiscal years ended June 30—
	To be added.	To be subtracted.			To be added.	To be subtracted.	
KENTUCKY.				MASSACHUSETTS—continued.			
First	\$20,061.40		1865	Sixth		\$0.07	1871
First		\$0.56	1866	Seventh		21.30	1863
First	14,752.99		1869	Eighth		117.42	1863
First	337.37		1874	Eighth		476.96	1867
Second		46,964.78	1866	Ninth	\$2.00		1869
Second	549.26		1873	MICHIGAN.			
Second	318.85		1877	First	88,830.24		1863
Third		4,088.65	1866	First	1,977.26		1869
Third	20,430.99		1867	First		448.06	1873
Fourth		184,367.15	1863	First	4.58		1876
Fourth		5,973.97	1867	Second		27.76	1863
Fourth		397.52	1869	Second		4.22	1867
Fourth		10.40	1874	Second		1,039.48	1869
Fourth		49.75	1876	Second	4.60		1874
Fifth	88,812.67		1866	Third		.01	1865
Fifth		175.48	1869	Third		1,720.00	1867
Fifth		27,204.07	1876	Third		.20	1873
Sixth		11,104.52	1866	Fourth		10.00	1867
Sixth	66.50		1869	Fifth	28,022.31		1863
Seventh		400.29	1869	Fifth	17,949.41		1866
Seventh	119.92		1877	Fifth		1,328.01	1867
Eighth		50.19	1893	Fifth	2,993.91		1869
Ninth		192.50	1867	Fifth	.11		1872
Ninth	82,234.93		1869	Sixth	1.68		1863
LOUISIANA.				Sixth	.01		1867
First		918.09	1864	Sixth	456.25		1871
First	1,072.45		1865	MINNESOTA.			
First	.90		1874	First		2.00	1867
Second	4,053.97		1867	Second		95.77	1867
Second	2,000.00		1871	Second	.05		1870
Second	844.09		1873	Second	9.25		1872
Third		73.51	1875	MISSISSIPPI.			
MAINE.				First		219.99	1873
First	12,446.01		1869	First		99.96	1875
First		.03	1887	First	326.31		1877
Second	.71		1867	First	7.50		1879
Second		.66	1869	Second	212,160.95		1867
Third	50.56		1873	Second		73.61	1874
Fifth		3.24	1867	Second	.03		1875
MARYLAND.				Second	.16		1877
First	10,592.38		1867	Third	5,763.22		1870
First	1,139.96		1869	Third		834.63	1873
First	10.32		1872	Third	717.06		1875
Second	62.30		1864	MISSOURI.			
Second		384.00	1865	First		3.81	1863
Second		92.34	1866	First		3,513.74	1865
Second		443.95	1869	First		.09	1867
Third		593.78	1863	First	15,130.83		1869
Third		26,811.32	1866	First	5,438.01		1874
Third	100.00		1869	First		9,202.61	1883
Third		3.96	1873	Second		875.74	1864
Fourth	6,135.10		1867	Second	337.46		1867
Fourth	1.00		1869	Second		10.00	1873
Fifth	50,590.86		1863	Third		.07	1865
Fifth	1,897.02		1864	Third	119.65		1867
Fifth	2,899.00		1865	Third		11,118.01	1869
Fifth	7,558.58		1867	Third		2.00	1877
Fifth	23,805.63		1872	Fourth	648.31		1869
Fifth	786.88		1876	Fifth		.01	1867
MASSACHUSETTS.				Sixth		2.62	1869
Second		401.03	1863	Sixth	7,439.37		1871
Second		750.00	1866	Sixth	944.70		1873
Third	3,715.62		1864	Sixth	12.30		1876
Third		.02	1866	NEW HAMPSHIRE.			
Third	2,382.25		1869	Second		20.22	1868
Fourth	888.80		1873	Third	13.34		1876
Fifth		541.73	1868				
Fifth		59.32	1869				
Fifth	399.98		1875				
Sixth		71.10	1867				

D.—DIFFERENCES BETWEEN REPORTED AND TRUE COLLECTIONS, ETC.—Continued.

COLLECTION DISTRICTS.	COLLECTIONS—		Fiscal years ended June 30—	COLLECTION DISTRICTS.	COLLECTIONS—		Fiscal years ended June 30—
	To be added.	To be sub-tracted.			To be added.	To be sub-tracted.	
NEW JERSEY.				NORTH CAROLINA.			
First		\$225.99	1867	First		\$774.15	1869
Second.....		2,225.60	1867	First	\$370.33		1874
Second.....	\$2,225.60		1869	Second.....	2,962.78		1870
Fourth	5,798.01		1867	Second.....	401.20		1874
Fourth	.02		1871	Third.....	8,634.12		1873
Fifth	2,202.92		1866	Fourth	3,791.24		1869
Fifth		1,250.00	1867	Fourth	509.88		1876
Fifth		1,880.22	1870	Fifth	43,132.86		1870
NEW YORK.				Fifth	220.40		1885
First	.99		1871	Fifth	43.20		1889
Second.....	11,497.02		1868	Fifth	.26		1891
Third.....	57.20		1869	Fifth	160.04		1893
Third.....		9,382.12	1870	Sixth	33.50		1872
Fourth	1,131.82		1869	Sixth	52.90		1875
Fourth		10.50	1870	Seventh.....	11.20		1869
Fifth	60.50		1863	Seventh.....	856.38		1877
Fifth		657.14	1868	OHIO.			
Fifth	41,092.76		1871	First.....		333.90	1867
Sixth		436.91	1865	First.....	.03		1873
Sixth	4,122.91		1871	First.....		.01	1886
Seventh		11,733.65	1867	Second.....		5,823.16	1867
Eighth.....	65,636.46		1863	Second.....	1,157.95		1869
Eighth.....		3,408.31	1867	Third.....		8.10	1863
Eighth.....		298.00	1869	Third.....		8,192.70	1868
Eighth.....	111.50		1870	Fourth	71,451.46		1863
Ninth.....	.50		1869	Fourth	192,200.20		1866
Ninth.....		.12	1871	Fourth	37,656.96		1867
Ninth.....	100.00		1873	Fourth	5,005.00		1876
Tenth		5.00	1863	Fifth	1,221.41		1869
Tenth		.30	1864	Fifth	2,165.41		1881
Tenth	.10		1873	Sixth	383.88		1867
Eleventh	1.50		1870	Sixth	8.00		1869
Twelfth		.40	1863	Seventh	.20		1877
Twelfth		.40	1866	Eighth		10.00	1863
Twelfth		70.00	1870	Eighth	15.00		1871
Thirteenth		3,591.44	1867	Ninth.....		37.27	1867
Thirteenth		15.58	1872	Tenth		9,320.16	1866
Fifteenth		230.00	1885	Tenth	24,923.87		1869
Sixteenth		1,300.00	1868	Eleventh		764.40	1867
Seventeenth		35.00	1868	Twelfth.....	95.88		1876
Seventeenth	.01		1876	Thirteenth.....		.05	1875
Nineteenth	.01		1869	Fourteenth	1.00		1863
Twenty-first.....	3,047.95		1867	Fifteenth	2,003.59		1869
Twenty-first.....	10.00		1890	Fifteenth	1,579.94		1878
Twenty-second	103.51		1870	Sixteenth	656.29		1869
Twenty-third.....	.60		1863	Sixteenth	810.72		1873
Twenty-third.....	.01		1867	Eighteenth		404.69	1870
Twenty-fourth.....	.02		1863	Eighteenth	241.67		1879
Twenty-fourth.....		463.76	1869	Nineteenth		99.56	1863
Twenty-fourth.....		1,000.00	1871	PENNSYLVANIA.			
Twenty-fourth.....	.70		1875	First.....		13,225.29	1866
Twenty-fourth.....	.70		1876	First.....		.04	1868
Twenty-fifth.....		6,882.24	1865	First.....		2.50	1869
Twenty-fifth.....		426.87	1867	First.....	4,877.85		1870
Twenty-fifth.....		426.87	1875	First.....		23.03	1892
Twenty-fifth.....	426.87		1876	Third		10,500.93	1866
Twenty-sixth.....		800.00	1869	Third	1,042.12		1871
Twenty-seventh		6,545.07	1868	Fourth	219,154.70		1865
Twenty-seventh		6,042.83	1870	Fourth		.01	1867
Twenty-seventh	137.70		1872	Fourth	19,526.59		1869
Twenty-seventh		124.34	1874	Fifth		15,884.24	1866
Twenty-eighth		130.51	1863	Fifth		12.50	1867
Twenty-eighth		1,926.87	1869	Sixth		12.00	1864
Twenty-ninth	19,332.21		1866	Sixth		1.36	1869
Twenty-ninth	1.50		1869	Sixth	1,555.95		1873
Twenty-ninth	.50		1876	Seventh		943.20	1865
Thirtieth		227,482.13	1867	Seventh		1,041.01	1867
Thirtieth	31.25		1870	Seventh	600.00		1875
Thirtieth	1.40		1875	Ninth.....	9,528.04		1863
Thirty-second	77.31		1869	Ninth.....	15,701.17		1867
Thirty-second	3,859.93		1870	Tenth	.02		1876
				Eleventh		273.58	1866

D.—DIFFERENCES BETWEEN REPORTED AND TRUE COLLECTIONS, ETC.—Continued.

COLLECTION DISTRICTS.	COLLECTIONS—		Fiscal years ended June 30—	COLLECTION DISTRICTS.	COLLECTIONS—		Fiscal years ended June 30—
	To be added.	To be subtracted.			To be added.	To be subtracted.	
PENNSYLVANIA—continued.				TEXAS.			
Eleventh		\$0.41	1869	First	\$1,610.28		1869
Eleventh		1.00	1873	First	4,235.59		1873
Twelfth		.12	1869	First	.03		1892
Twelfth		.06	1867	Second	8,741.76		1869
Thirteenth		2.19	1870	Second	529.83		1874
Fourteenth		93,416.45	1865	Second	424.53		1875
Fourteenth	\$97,808.82		1869	Third		\$244.03	1869
Fourteenth	.10		1877	Third	4,360.91		1870
Fifteenth	.20		1873	Third	984.02		1873
Sixteenth	150.00		1872	Third	49.36		1874
Seventeenth		14.99	1867	Third	478.00		1876
Eighteenth		149.90	1865	Fourth		1,151.50	1868
Eighteenth		3,648.95	1866	Fourth		1,973.63	1869
Eighteenth	43,333.43		1867				
Eighteenth	42,902.73		1869				
Nineteenth	916.99		1869	VERMONT.			
Nineteenth	.65		1876	Second	15.90		1876
Nineteenth	.02		1886	Third	17,073.38		1874
Twentieth		4,944.08	1864	Third		1.00	1876
Twentieth	.09		1865				
Twentieth	773.09		1870	VIRGINIA.			
Twentieth		101.00	1875	First		64,207.52	1866
Twenty-first		.01	1872	First		10.00	1872
Twenty-second		211.71	1864	Second	1,613.64		1866
Twenty-second		55.00	1867	Second	43,561.26		1869
Twenty-second		100.00	1876	Second	.48		1878
Twenty-third	2,796.82		1870	Second	.95		1875
Twenty-fourth	4,319.90		1869	Third	63,647.86		1868
RHODE ISLAND.				Third	4.00		1869
First		.40	1863	Third	2,859.10		1875
First	.02		1874	Third	338.49		1877
Second		209.70	1863	Fourth	19.03		1869
Second		.02	1874	Fourth	2,304.56		1871
SOUTH CAROLINA.				Fourth	.08		1885
First	74.23		1867	Fifth	36,654.86		1869
First		9,433.62	1868	Sixth		1,598.77	1870
First	34.46		1869	Sixth	.04		1883
First		48.50	1872	Sixth	.24		1884
Second	5,219.15		1870	Sixth	.50		1869
Third	231.29		1871				
TENNESSEE.				WEST VIRGINIA.			
First		94.95	1871	First	105.39		1863
First		39.67	1877	First		1,154.23	1867
Second		27,172.51	1866	Second	2,521.91		1867
Second	12,864.11		1869	Third	7,440.03		1867
Third	2,203.22		1867	Third		169.29	1870
Third	2,939.67		1875	Third	1.00		1871
Fourth	18,770.08		1869				
Fourth	4,165.90		1874	WISCONSIN.			
Fourth	134.52		1877	First		4,000.00	1866
Fifth	1,577.82		1869	First		100,380.41	1870
Fifth		20.00	1874	Second		.01	1867
Fifth	166.95		1878	Second		36.30	1871
Fifth		621.45	1885	Second	36.30		1873
Fifth	42.46		1889	Third	100.00		1871
Sixth	12,249.97		1867	Fourth		3,125.06	1863
Sixth	5,004.79		1869	Fifth	1,670.93		1867
Sixth	229.72		1870	Sixth	510.88		1869
Sixth	5,240.44		1871	Sixth	15.07		1871
Sixth	5,027.52		1873				
Seventh		2,082.26	1867				
Seventh	1.50		1873				
Seventh		534.65	1876				
Eighth		136.20	1876				

D.—DIFFERENCES BETWEEN REPORTED

	STATES AND TERRITORIES.	FISCAL YEARS ENDED JUNE 30—					
		1863.	1864.	1865.	1866.	1867.	1868.
1	Alabama.....					+\$11,421.04	+\$17,132.10
2	Arizona.....						
3	Arkansas.....					+27,846.66	+7,399.64
4	California.....	+\$358.40		—\$2.88			— .93
5	Colorado.....						
6	Connecticut.....	+34,739.50					—16,278.54
7	Dakota.....						
8	Delaware.....	— .21					
9	Dist. of Columbia	+86,748.08					
10	Florida.....						
11	Georgia.....						
12	Idaho.....						
13	Illinois.....	+47,810.59	+\$118,709.41	+2,333.44		+9,387.04	
14	Indiana.....	+83,666.17		—128.86		—75.97	
15	Iowa.....	—672.18		—1,950.32	—\$3,876.43	—1,037.58	
16	Kansas.....					+156,680.59	
17	Kentucky.....	—184,367.15		+20,061.40	+26,653.76	+14,264.52	
18	Louisiana.....		—918.09	+1,072.45		+4,053.97	
19	Maine.....					—2.53	
20	Maryland.....	+49,997.08	+1,959.32	+2,515.00	—26,903.66	+24,286.06	
21	Massachusetts..	—539.75	+3,715.62		—750.02	—548.06	—541.73
22	Michigan.....	+116,826.47		— .01	+17,949.41	—3,062.22	
23	Minnesota.....					—97.77	
24	Mississippi.....					+212,160.95	
25	Missouri.....	—3.81	—875.74	—3,513.81		+457.01	
26	Montana.....						
27	Nebraska.....	+81.00				—641.57	
28	Nevada.....				+31,476.50		
29	New Hampshire..						—20.22
30	New Jersey.....				+2,202.92	+2,096.42	
31	New Mexico.....						
32	New York.....	+65,561.67	— .30	—7,319.15	+19,331.81	—243,594.44	+2,959.81
33	North Carolina..						
34	Ohio.....	+71,334.80			+182,880.04	+31,082.11	—8,192.70
35	Oregon.....		—1,670.07	—527.56			
36	Pennsylvania....	+9,528.04	—5,167.79	+124,645.24	—43,532.99	+57,911.03	— .04
37	Rhode Island....	—210.10					
38	South Carolina..					+74.23	—9,433.62
39	Tennessee.....				—27,172.51	+12,370.93	
40	Texas.....						—1,151.50
41	Utah.....						
42	Vermont.....						
43	Virginia.....				—62,593.88		+63,647.86
44	Washington.....	+6,897.17					—298.89
45	West Virginia...	+105.39				+8,807.71	
46	Wisconsin.....	—3,125.06			—4,000.00	+1,670.92	
47	Wyoming.....						
	Total	+384,736.10	+115,752.36	+137,184.94	+111,664.95	+325,511.05	+55,221.24

AND TRUE COLLECTIONS, ETC.—Continued.

FISCAL YEARS ENDED JUNE 30—							
1869.	1870.	1871.	1872.	1873.	1874.	1875.	1876.
+\$1,259.86				+\$4,026.78	+\$11,895.00		
		—\$20.01					
	+\$1,410.44	+11,860.29		+12,363.92		—\$65.99	+\$304.45
+11,959.26	+22,440.53			+9.00			+75
							+30
—20.00				—12			
				—180.97			
+542.52		+5,603.81	+\$31,646.38	+10,095.08			
+1,141.53			+5,929.26	+4,752.22	—4,762.21	+2.04	+4,124.92
—2,027.05	—2,226.67	+4.80					+11.04
+15,330.00			—122.59	—68.85			
+96,081.13				+549.26	+326.97		—27,253.82
		+2,000.00		+844.09	+90	—73.51	
+12,445.35				+50.56			
+797.01			+23,815.95	—3.96			+786.88
+2,324.93		—07		+888.80		+399.98	
+3,931.69		+456.25	+11	—448.26	+4.60		+4.58
	+05		+9.25				
	+5,763.22			—1,054.62	—73.61	+617.13	
+4,658.51		+7,439.37		+934.70	+5,438.01		+12.30
+02				—07			
				—6,007.92			
							+3.75
							+13.34
+2,225.60	—1,880.22	+02					
	+3,330.09				—699.00		—1,115.50
—2,220.29	—11,397.76	+44,216.54	+122.12	+100.10	—124.34	—426.17	+428.08
+3,028.29	+46,095.64		+33.50	+8,634.12	+771.53	+52.90	+509.88
+29,971.11	—404.69	+2,180.41		+810.75		—05	+5,100.88
+165,470.64	+8,445.57	+1,042.12	+149.99	+1,532.10		+499.00	—99.33
+34.46	+5,219.15	+231.29	—48.50				
+38,216.80	+229.72	+5,145.49		+5,029.02	+4,145.90	+2,939.67	—670.85
+8,134.38	+4,360.91			+5,219.61	+579.19	+424.54	+478.00
—1.87							
					+17,073.38		+14.90
+80,239.65	—1,598.77	+2,304.56	—10.00			+2,860.05	
		—4,466.08		+05		+02	
	—169.29	+1.00					
+510.88	—100,380.41	+78.77		+36.30			
+474,034.41	—20,762.49	+78,078.56	+61,525.47	+48,111.69	+34,576.32	+7,229.61	—17,345.45

D.—DIFFERENCES BETWEEN REPORTED

STATES AND TERRITORIES.		FISCAL YEARS ENDED JUNE 30—								
		1877.	1878.	1879.	1880.	1881.	1882.	1883.	1884.	1885.
1	Alabama.....							+\$202. 50		
2	Arizona.....									
3	Arkansas.....									
4	California.....					+\$44. 69				
5	Colorado.....									
6	Connecticut.....									
7	Dakota.....			+\$7. 10						
8	Delaware.....									
9	Dist. of Columbia..									
10	Florida.....									
11	Georgia.....									
12	Idaho.....									
13	Illinois.....									
14	Indiana.....	+\$0. 01								
15	Iowa.....									
16	Kansas.....									
17	Kentucky.....	+438. 77								
18	Louisiana.....									
19	Maine.....									
20	Maryland.....									
21	Massachusetts.....									
22	Michigan.....									
23	Minnesota.....									
24	Mississippi.....	+326. 47		+7. 50						
25	Missouri.....	—2. 00						—9, 202. 61		
26	Montana.....									
27	Nebraska.....									
28	Nevada.....									
29	New Hampshire.....									
30	New Jersey.....									
31	New Mexico.....									
32	New York.....									—\$230. 00
33	North Carolina.....	+856. 38								+220. 40
34	Ohio.....	+. 20	+\$1, 579. 94	+241. 67						
35	Oregon.....									
36	Pennsylvania.....	+. 10								
37	Rhode Island.....									
38	South Carolina.....									
39	Tennessee.....	+94. 85	+166. 95							—621. 45
40	Texas.....									
41	Utah.....			+52. 14						
42	Vermont.....									
43	Virginia.....	+338. 49	+. 48					+. 04	+\$0. 24	+. 08
44	Washington.....									
45	West Virginia.....									
46	Wisconsin.....									
47	Wyoming.....									
Total.....		+2, 053. 27	+1, 747. 37	+308. 41	.....	+44. 69	.....	—9, 000. 07	+. 24	—630. 97

AND TRUE COLLECTIONS, ETC.—Continued.

FISCAL YEARS ENDED JUNE 30—											Total.	
1886.	1887.	1888	1889.	1890.	1891.	1892.	1893.	1894.	1895.	1896.		
.....							+\$18.12	.....	+\$185.74	+\$396.00	+\$46,537.14	1
.....											—20.01	2
.....											+61,119.41	3
.....						+\$3,370.20	.....	.....	.....	.....	+38,179.02	4
.....											+.30	5
.....											+18,440.84	6
.....											+7.10	7
.....											—21	8
.....											+86,748.08	9
.....											—180.97	10
.....											+47,887.79	11
.....												12
.....									—40.93	.....	+189,387.31	13
.....									—201.00	.....	+79,022.47	14
.....											+7,602.05	15
.....											+156,680.59	16
.....							—50.19	.....	.....	.....	—53,295.35	17
.....						+82.02	.....	.....	.....	.....	+7,061.83	18
.....	—\$0.03	.....	.....	.....	.....	.....	.....	.....	.....	.....	+12,493.35	19
.....											+77,249.68	20
.....											+4,949.70	21
.....											+135,662.62	22
.....											—88.47	23
.....											+217,747.04	24
.....											+5,341.93	25
+\$12.82											+12.77	26
.....			+\$0.07	.....	.....	+.01	+.01	.....	.....	.....	—6,568.40	27
.....											+31,480.25	28
.....											—6.88	29
.....											+4,644.74	30
.....											+1,515.59	31
.....				+\$10.00	.....	.....	.....	.....	.....	.....	—132,582.32	32
.....			+43.20	.....	+\$0.26	.....	+160.04	.....	.....	.....	+60,406.14	33
—01											+316,584.46	34
.....											—2,197.63	35
+.02							+.02	.....	.....	.....	+320,423.72	36
.....											—210.10	37
.....											—3,922.99	38
.....			+42.46	.....	.....	.....	.....	.....	.....	.....	+39,916.98	39
.....						+.02	.....	.....	.....	.....	+18,045.15	40
.....											+50.27	41
.....											+17,088.28	42
.....											+85,188.80	43
.....											+2,132.27	44
.....											+8,744.81	45
.....											—105,208.60	46
.....												47
+12.83	—03	.....	+85.73	+10.00	+.26	+3,452.27	+127.98	.....	—56.19	+396.00	+1,794,070.55	

D.—APPENDIX No. 2, SHOWING, BY COLLECTION DISTRICTS, STATES, AND TERRITORIES, THE AGGREGATE AMOUNT OF INTERNAL REVENUE (INCLUDED IN TABLE D) RETURNED DIRECTLY TO THE OFFICE OF THE COMMISSIONER, BY BANKS, INSURANCE, RAILROAD, CANAL, AND TURNPIKE COMPANIES, FROM SEPTEMBER 1, 1862, TO JUNE 30, 1867.

[These taxes were all paid before the consolidation of districts was commenced. The districts are therefore given as they were numbered June 30, 1867.]

COLLECTION DISTRICTS.	Amount collected.	COLLECTION DISTRICTS.	Amount collected.
ALABAMA.		INDIANA—continued.	
First	\$31,246.89	Tenth	\$35,382.84
Second	2,873.47	Eleventh	3,873.57
Third	668.86	Total	645,698.47
Total	34,789.22	IOWA.	
ARKANSAS.		First	67,016.43
First	23.87	Second	36,711.62
Second		Third	54,457.09
Third		Fourth	15,825.95
Total	23.87	Fifth	16,808.19
CALIFORNIA.		Sixth	1,374.49
First	329,398.12	Total	192,193.77
Second	469.16	KENTUCKY.	
Third	1,230.06	First	76,257.43
Fourth	16,016.84	Second	25,465.28
Fifth	3,583.75	Third	456,082.76
Total	350,697.93	Fourth	234,038.22
CONNECTICUT.		Fifth	49,226.63
First	755,531.32	Sixth	9,440.68
Second	424,241.63	Seventh	428.95
Third	285,047.07	Eighth	239.01
Fourth	264,927.34	Ninth	51.66
Total	1,729,747.36	Total	851,230.62
GEORGIA.		LOUISIANA.	
First	4,483.11	First	350,108.74
Second	19,155.39	Second	
Third	4,380.13	Third	1,955.47
Fourth		Total	352,064.21
Total	28,018.63	MAINE.	
ILLINOIS.		First	249,396.46
First	880,271.48	Second	66,712.06
Second	18,586.07	Third	117,591.58
Third	15,391.06	Fourth	70,122.32
Fourth	18,018.84	Fifth	48,307.34
Fifth	28,911.07	Total	552,129.76
Sixth	13,686.17	MARYLAND.	
Seventh	9,137.52	First	28,850.22
Eighth	53,414.34	Second	3,860.68
Ninth	6,229.70	Third	1,001,230.63
Tenth	28,981.55	Fourth	107,896.38
Eleventh	2,439.11	Fifth	11,043.41
Twelfth	19,223.72	Total	1,152,881.32
Thirteenth	9,788.00	MASSACHUSETTS.	
Total	1,104,079.32	First	403,723.33
INDIANA.		Second	173,976.49
First	69,630.65	Third	2,888,547.96
Second	81,606.80	Fourth	274,150.30
Third	53,366.23	Fifth	302,379.39
Fourth	15,825.86	Sixth	174,378.50
Fifth	52,638.39	Seventh	242,885.26
Sixth	154,780.77	Eighth	248,481.81
Seventh	110,402.18	Ninth	189,346.10
Eighth	40,715.33	Tenth	278,327.18
Ninth	27,475.85	Total	5,176,196.32

D.—COLLECTIONS PAID DIRECTLY TO COMMISSIONER'S OFFICE, ETC.—Continued.

COLLECTION DISTRICTS.	Amount collected.	COLLECTION DISTRICTS.	Amount collected.
MICHIGAN.		NEW YORK—continued.	
First	\$107,397.51	Twenty-third	\$151,990.41
Second	8,727.45	Twenty-fourth	120,275.91
Third	15,553.75	Twenty-fifth	56,666.80
Fourth	7,516.63	Twenty-sixth	81,192.77
Fifth	14,487.54	Twenty-seventh	52,596.37
Sixth	16,463.41	Twenty-eighth	212,753.26
Total	170,146.29	Twenty-ninth	49,001.03
MINNESOTA.		Thirtieth	355,882.41
First	6,654.87	Thirty-first	65,392.15
Second	27,589.02	Thirty-second	6,800,663.60
Total	34,243.89	Total	12,973,250.23
MISSISSIPPI.		NORTH CAROLINA.	
First		First	
Second		Second	80.39
Third		Third	326.19
Total		Fourth	
MISSOURI.		Fifth	
First	501,037.20	Sixth	
Second	27,184.42	Seventh	
Third	47,364.23	Total	406.58
Fourth	7,756.40	OHIO.	
Fifth	963.66	First	344,020.83
Sixth	12,336.79	Second	91,412.23
Total	596,642.70	Third	110,538.67
NEW HAMPSHIRE.		Fourth	85,136.06
First	139,498.65	Fifth	5,953.25
Second	175,013.00	Sixth	15,917.39
Third	56,452.57	Seventh	147,630.08
Total	370,964.22	Eighth	33,606.83
NEW JERSEY.		Ninth	55,009.71
First	79,796.86	Tenth	44,510.88
Second	162,153.87	Eleventh	36,081.21
Third	223,506.09	Twelfth	54,701.00
Fourth	74,718.61	Thirteenth	37,915.80
Fifth	571,373.27	Fourteenth	24,302.25
Total	1,111,548.70	Fifteenth	27,053.48
NEW YORK.		Sixteenth	28,435.45
First	28,829.31	Seventeenth	62,533.63
Second	57,676.72	Eighteenth	683,579.93
Third	414,276.45	Nineteenth	43,868.07
Fourth	1,196,200.95	Total	1,932,206.75
Fifth	378,876.33	PENNSYLVANIA.	
Sixth	408,007.59	First	2,979,561.10
Seventh	152,392.24	Second	198,140.02
Eighth	203,216.02	Third	75,386.04
Ninth	48,731.90	Fourth	50,800.48
Tenth	87,877.16	Fifth	33,322.17
Eleventh	119,783.63	Sixth	94,707.11
Twelfth	234,613.09	Seventh	85,197.69
Thirteenth	80,762.93	Eighth	56,072.55
Fourteenth	681,574.66	Ninth	140,151.15
Fifteenth	255,611.31	Tenth	131,397.05
Sixteenth	24,986.10	Eleventh	234,915.27
Seventeenth	47,070.99	Twelfth	82,492.42
Eighteenth	108,786.55	Thirteenth	21,604.66
Nineteenth	104,429.38	Fourteenth	125,798.76
Twentieth	156,912.77	Fifteenth	142,254.01
Twenty-first	129,509.72	Sixteenth	53,710.99
Twenty-second	106,709.72	Seventeenth	13,596.61
		Eighteenth	68,689.80
		Nineteenth	46,708.25
		Twentieth	160,514.00
		Twenty-first	15,209.65
		Twenty-second	874,286.37

D.—COLLECTIONS PAID DIRECTLY TO COMMISSIONER'S OFFICE, ETC.—Continued.

COLLECTION DISTRICTS.	Amount collected.	COLLECTION DISTRICTS.	Amount collected.
PENNSYLVANIA—continued.		VERMONT.	
Twenty-third.....	\$51,490.02	First.....	\$156,478.48
Twenty-fourth.....	42,395.87	Second.....	110,833.29
Total	5,778,402.04	Third.....	103,084.18
RHODE ISLAND.		Total	370,395.95
First	867,458.57	VIRGINIA.	
Second	75,963.84	First.....	24,649.13
Total	943,422.41	Second.....	1,128.69
SOUTH CAROLINA.		Third.....	3,668.04
First		Fourth.....	1,222.87
Second	255.48	Fifth	456.02
Third.....		Sixth	420.76
Total	255.48	Seventh.....	
TENNESSEE.		Eighth.....	
First	40,773.65	Total	31,545.51
Second.....	87,043.49	WEST VIRGINIA.	
Third.....		First.....	73,925.86
Fourth		Second.....	18,678.07
Fifth		Third	2,173.74
Sixth		Total	94,777.67
Seventh		WISCONSIN.	
Eighth		First.....	110,668.37
Total	127,817.14	Second.....	35,788.93
TEXAS.		Third.....	7,369.76
First	2,841.70	Fourth.....	19,664.08
Second.....		Fifth	8,561.17
Third.....	181.34	Sixth	13,718.39
Fourth		Total	195,770.70
Total	3,023.04		

D.—COLLECTIONS PAID DIRECTLY TO COMMISSIONER'S OFFICE, ETC.—Continued.

STATES AND TERRITORIES.	Amount collected.	STATES AND TERRITORIES.	Amount collected.
Alabama	\$34,789.22	Missouri.....	\$596,642.70
Arizona		Montana.....	382.16
Arkansas.....	23.87	Nebraska.....	3,851.80
California	350,697.93	Nevada.....	6,753.42
Colorado.....	5,379.21	New Hampshire.....	370,964.22
Connecticut	1,729,747.36	New Jersey	1,111,548.70
Dakota		New Mexico.....	
Delaware.....	133,716.98	New York.....	12,973,250.23
District of Columbia.....	105,782.56	North Carolina.....	406.58
Florida.....		Ohio.....	1,932,206.75
Georgia.....	28,018.63	Oregon	3,491.91
Idaho.....		Pennsylvania.....	5,778,402.04
Illinois	1,104,079.32	Rhode Island.....	943,422.41
Indiana	645,698.47	South Carolina.....	255.48
Iowa	192,193.77	Tennessee ..	127,817.14
Kansas	19,384.73	Texas	3,023.04
Kentucky	851,230.62	Utah	489.86
Louisiana.....	352,064.21	Vermont	370,395.95
Maine	552,129.76	Virginia.....	31,545.51
Maryland.....	1,152,881.32	Washington.....	
Massachusetts	5,176,196.32	West Virginia.....	94,777.67
Michigan.....	170,146.29	Wisconsin.....	195,770.70
Minnesota.....	34,243.89		
Mississippi.....		Total	37,183,802.73

E.—STATEMENT OF THE RECEIPTS FROM SPECIFIC AND GENERAL SOURCES OF

[Articles and occupations marked thus (a), against which no collections or comparatively small col under more

ARTICLES AND OCCUPATIONS.		FISCAL YEARS ENDED JUNE 30—		
		1863.	1864.	1865.
ARTICLES AND OCCUPATIONS NOW TAXABLE, INCLUDING PENALTIES.				
<i>Spirits.</i>				
1	Spirits distilled from whatever materials	\$3, 229, 990. 79	\$28, 431, 797. 83	\$3, 862, 820. 66
2	Spirits distilled from materials other than grapes (a)			10, 679, 462. 14
3	Spirits distilled from apples, peaches, or grapes (a)			12, 005. 33
4	Spirits distilled from apples, peaches, grapes, pears, pineapples, oranges, apricots, berries, or prunes.			
5	Spirits distilled from materials other than apples, peaches, grapes, pears, pineapples, oranges, apricots, berries, or prunes.			1, 453, 418. 86
6	Wine, in imitation of champagne, etc.			8, 477. 08
7	Distilleries, per diem tax on			
8	Distillers (special tax)	38, 632. 31	49, 022. 41	59, 897. 57
9	Rectifiers and compounders of liquors (special tax).	45, 993. 79	58, 828. 28	48, 781. 52
10	Retail liquor dealers (special tax)	1, 477, 753. 54	1, 612, 736. 25	2, 205, 866. 38
11	Wholesale liquor dealers (special tax)	384, 160. 07	176, 764. 76	400, 692. 91
12	Manufacturers of stills (special tax) (a)			
13	Stills or worms manufactured (special tax) (a) ..			
14	Stamps for distilled spirits intended for export ..			
15	distillery warehouse			
16	for rectified spirits			
17	wholesale liquor dealers			
18	for stock on hand			
19	Gaugers' fees in excess of \$250 per month			
20	Stamps, special bonded warehouse			
21	special bonded warehouse (rewarehouseing).			
22	for imported spirits			
23	Interest on tax upon spirits			
Total		5, 176, 530. 50	30, 329, 149. 53	18, 731, 422. 45
<i>Tobacco.</i>				
24	Cigars and cheroots	476, 589. 29	1, 255, 424. 79	3, 072, 476. 56
25	Cigarettes			14, 944. 95
26	Manufacturers of cigars (special tax) (a)			
27	Snuff	34, 466. 18	240, 934. 24	283, 351. 92
28	Tobacco of all descriptions	2, 578, 972. 43	7, 086, 684. 74	8, 017, 020. 63
29	Stamps for tobacco or snuff intended for export ..			
30	Stamps for cigars intended for export			
31	Dealers in leaf tobacco, not over 25,000 pounds (special tax) (a) ..			
32	leaf tobacco (special tax) (a)			
33	retail, in leaf tobacco (special tax) (a) ..			
34	in manufactured tobacco (special tax) ..	7, 592. 57	9, 055. 21	13, 579. 04
35	Manufacturers of tobacco (special tax) (a)			
36	Peddlers of tobacco (special tax) (a)			
37	Collections relating to tobacco, not otherwise herein provided for.			
Total		3, 097, 620. 47	8, 592, 098. 98	11, 401, 373. 10
<i>Fermented liquors.</i>				
38	Fermented liquors	1, 558, 083. 41	2, 223, 719. 73	3, 657, 181. 06
39	Brewers (special tax)	70, 850. 41	66, 289. 41	77, 747. 00
40	Retail dealers in malt liquors (special tax) (a) ..			
41	Wholesale dealers in malt liquors (special tax) (a) ..			
Total		1, 628, 933. 82	2, 290, 009. 14	3, 734, 928. 06
<i>Oleomargarine.</i>				
42	Oleomargarine			
43	Manufacturers of oleomargarine (special tax) ..			
44	Retail dealers in oleomargarine (special tax) ..			
45	Wholesale dealers in oleomargarine (special tax) ..			
Total				

NOTE.—Taxes under paragraphs opposite the marginal numbers 7, 8, and 15 to 23 under spirits, and 26 and 29 to 37 under tobacco, have been repealed.

INTERNAL REVENUE, BY FISCAL YEARS, FROM SEPTEMBER 1, 1862, TO JUNE 30, 1897.

lections appear in the early years named in this table, were taxed in those years, but were reported general heads.]

FISCAL YEARS ENDED JUNE 30—						
1866.	1867.	1868.	1869.	1870.	1871.	
						1
						2
\$283,499.84	\$868,145.03	\$871,638.24	\$510,111.57	\$611,914.91	\$1,236,005.67	3
						4
29,198,578.15	28,296,264.31	13,419,092.74	33,225,212.11	38,633,184.13	29,921,308.48	5
14,501.64	2,760.63	4,119.95	565.60	11.50		6
			1,319,911.89	2,127,506.30	1,901,602.98	7
101,534.37	231,777.86	196,057.37	4,030,683.33	6,493,974.15	5,683,077.31	8
61,300.91	80,470.06	87,770.28	655,133.19	1,054,241.64	959,800.18	9
2,807,225.59	2,966,683.73	3,242,915.31	3,047,754.35	3,577,874.90	3,651,484.73	10
801,531.32	1,096,850.10	834,037.01	1,676,690.80	2,253,030.25	2,151,281.06	11
			2,716.65	2,388.15	1,927.49	12
			7,760.00	5,260.00	3,240.00	13
						14
			192,229.00	305,509.75	249,699.00	15
			143,085.50	375,274.25	374,723.00	16
			149,206.75	141,429.25	134,005.00	17
			65,341.00			18
			44,829.12	24,494.97	13,693.20	19
						20
						21
						22
						23
33,268,171.82	33,542,951.72	18,655,630.90	45,071,230.86	55,606,094.15	46,281,848.10	
3,474,438.94	b 3,661,984.39	b 2,951,675.26	4,957,679.67	5,697,353.87	6,569,568.02	24
1,797.92			3,273.00	21,426.17	28,605.22	25
			81,022.57	124,606.50	142,192.40	26
698,173.80	798,364.69	745,308.24	525,583.87	373,784.52	427,017.96	27
12,339,921.93	15,245,477.81	14,947,107.53	16,845,479.77	23,926,698.90	25,133,521.71	28
			18,192.50	48,097.50	66,147.00	29
						30
						31
			115,596.53	200,205.54	221,661.98	32
16,675.24	59,321.52	86,004.29	851,799.94	929,892.64	970,017.96	33
			32,079.72	28,642.24	20,174.93	34
						35
						36
						37
16,531,007.83	19,765,148.41	18,730,095.32	23,430,707.57	31,350,707.88	33,578,907.18	
5,115,140.49	5,819,345.49	5,685,663.70	5,866,400.98	6,081,520.54	7,159,740.20	38
105,412.23	238,155.14	270,205.22	233,478.56	237,606.36	229,761.62	39
						40
						41
5,220,552.72	6,057,500.63	5,955,868.92	6,099,879.54	6,319,126.90	7,389,501.82	
						42
						43
						44
						45

b Cigarettes were taxed in 1867 and 1868 at the same rate as cigars, and were returned with them.

E.—STATEMENT OF THE RECEIPTS FROM SPECIFIC AND

ARTICLES AND OCCUPATIONS.		FISCAL YEARS ENDED JUNE 30—		
		1872.	1873.	1874.
ARTICLES AND OCCUPATIONS NOW TAXABLE, INCLUDING PENALTIES—continued.				
<i>Spirits.</i>				
1	Spirits distilled from whatever materials.....			
2	Spirits distilled from materials other than grapes. (a).....			
3	Spirits distilled from apples, peaches, or grapes (a).....	\$544, 848. 83	\$2, 014, 645. 60	\$536. 681. 41
4	Spirits distilled from apples, peaches, grapes, pears, pineapples, oranges, apricots, berries, or prunes.....			
5	Spirits distilled from materials other than apples, peaches, grapes, pears, pineapples, oranges, apricots, berries, or prunes.....	32, 572, 940. 16	41, 116, 419. 18	43, 270, 412. 29
6	Wine, in imitation of champagne, etc.....	20. 00	3, 531. 90	151. 00
7	Distilleries, per diem tax on.....	2, 010, 986. 53	472, 480. 09	79, 750. 17
8	Distillers (special tax).....	6, 489, 786. 01	1, 659, 298. 42	
9	Rectifiers and compounders of liquors (special tax).....	955, 704. 91	459, 423. 87	287, 825. 92
10	Retail liquor dealers (special tax).....	4, 028, 604. 93	5, 016, 904. 10	4, 321, 505. 35
11	Wholesale liquor dealers (special tax).....	2, 065, 563. 63	936, 106. 61	596, 555. 45
12	Manufacturers of stills (special tax) (a).....	1, 391. 66	1, 393. 26	945. 01
13	Stills or worms manufactured (special tax) (a).....	4, 260. 00	3, 280. 00	2, 500. 00
14	Stamps for distilled spirits intended for export.....		7, 081. 50	12, 795. 50
15	distillery warehouse.....	290, 264. 00	148, 418. 80	116, 909. 30
16	for rectified spirits.....	367, 424. 00	186, 100. 60	156, 730. 80
17	wholesale liquor dealers'.....	139, 602. 75	73, 767. 00	61, 327. 65
18	for stock on hand.....			
19	Gaugers' fees in excess of \$250 per month.....	4, 118. 95	520. 85	
20	Stamps, special bonded warehouse.....			
21	special bonded warehouse (rewarehousing).....			
22	for imported spirits.....			
23	Interest on tax upon spirits.....			
Total.....		49, 475, 516. 36	52, 099, 371. 78	49, 444, 089. 85
<i>Tobacco.</i>				
24	Cigars and cheroots.....	7, 535, 074. 61	8, 899, 732. 98	9, 289, 896. 49
25	Cigarettes.....	31, 082. 25	40, 658. 50	43, 695. 75
26	Manufacturers of cigars (special tax) (a).....	161, 766. 79	153, 223. 07	149, 036. 58
27	Snuff.....	497, 092. 49	1, 082, 048. 60	1, 038, 445. 92
28	Tobacco of all descriptions.....	24, 073, 683. 10	22, 315, 809. 62	20, 900, 509. 67
29	Stamps for tobacco or snuff intended for export.....	53, 576. 25	5, 594. 60	6, 735. 40
30	cigars intended for export.....			
31	Dealers in leaf tobacco, not over 25,000 pounds (special tax) (a).....			
32	in leaf tobacco (special tax) (a).....	260, 487. 62	110, 514. 60	106, 304. 36
33	retail, in leaf tobacco (special tax) (a).....		8, 003. 14	9, 687. 52
34	in manufactured tobacco (special tax).....	1, 102, 357. 89	1, 663, 552. 02	1, 641, 937. 79
35	Manufacturers of tobacco (special tax) (a).....	21, 049. 52	11, 868. 20	11, 578. 76
36	Peddlers of tobacco (special tax) (a).....		50, 694. 96	44, 671. 30
37	Collections relating to tobacco, not otherwise herein provided for.....		44, 602. 80	376. 08
Total.....		33, 736, 170. 52	34, 386, 303. 09	33, 242, 875. 62
<i>Fermented liquors.</i>				
38	Fermented liquors.....	8, 009, 969. 72	8, 910, 823. 83	8, 880, 829. 68
39	Brewers (special tax).....	248, 528. 74	304, 650. 21	245, 212. 47
40	Retail dealers in malt liquors (special tax) (a).....		85, 976. 26	147, 294. 74
41	Wholesale dealers in malt liquors (special tax) (a).....		23, 487. 54	31, 342. 83
Total.....		8, 258, 498. 46	9, 324, 937. 84	9, 304, 679. 72
<i>Oleomargarine.</i>				
42	Oleomargarine.....			
43	Manufacturers of oleomargarine (special tax).....			
44	Retail dealers in oleomargarine (special tax).....			
45	Whole ale dealers in oleomargarine (special tax).....			
Total.....				

GENERAL SOURCES OF INTERNAL REVENUE, ETC.—Continued.

FISCAL YEARS ENDED JUNE 30—						
1875.	1876.	1877.	1878.	1879.	1880.	
						1
						2
\$1,265,896.46	\$592,166.59	\$1,373,255.73	\$992,634.58	\$919,099.74	\$905,201.75	3
						4
45,612,041.64	50,798,323.84	51,298,035.61	44,633,898.48	46,790,364.50	55,013,917.43	5
18.00						6
15,327.82						7
249,591.11	252,241.96	219,291.79	210,068.70	160,123.21	172,004.60	8
4,086,393.77	3,991,945.06	3,840,469.09	3,875,973.26	3,903,036.24	4,172,283.85	9
534,839.20	504,029.93	449,729.03	434,708.35	409,115.56	406,526.72	10
1,837.92	1,183.35	1,277.18	1,068.77	1,315.86	1,787.53	11
2,890.00	2,500.00	2,209.29	1,980.00	2,210.00	4,360.00	12
782.60	1,805.10	4,598.60	6,890.50	17,212.20	19,743.60	13
102,483.30	96,411.10	106,263.40	101,494.90	126,374.50	149,505.00	14
148,283.80	131,703.80	130,903.50	120,469.00	122,503.20	133,193.70	15
61,605.50	54,054.40	43,396.50	41,021.90	43,804.90	47,339.10	16
						17
						18
			294.10	225.30	364.90	19
					1.00	20
						21
					285.20	22
			313.26	74,899.48	158,994.41	23
52,081,991.12	56,426,365.13	57,469,429.72	50,420,815.80	52,570,284.69	61,185,508.79	
10,140,384.11	10,969,787.28	10,799,459.20	11,430,144.60	12,115,468.29	14,206,819.49	24
65,443.42	135,485.17	261,818.95	289,081.79	416,984.43	715,269.39	25
150,728.92	153,075.26	154,621.64	157,736.34	150,946.73	143,710.34	26
1,067,033.03	1,061,467.64	1,095,695.52	1,063,714.22	902,135.35	634,609.34	27
24,133,726.48	25,694,312.56	27,053,072.38	25,320,158.08	24,703,874.90	21,170,154.40	28
6,981.20	6,694.30	8,009.60	7,002.60	7,863.90	6,568.30	29
					54.10	30
						31
85,582.51	109,650.45	95,089.15	95,711.73	87,048.35	88,329.10	32
6,645.82	3,312.51	2,333.34	4,931.52	3,224.37	2,080.39	33
1,596,460.95	1,616,318.85	1,595,225.40	1,679,617.60	1,705,720.20	1,864,422.41	34
9,825.53	10,169.39	8,749.81	10,756.89	10,488.50	9,422.37	35
40,627.91	35,066.50	32,471.93	32,899.30	31,247.63	28,700.45	36
22.00						37
37,303,461.88	39,795,339.91	41,106,546.92	40,091,754.67	40,135,002.65	38,870,140.08	
8,743,744.62	9,159,675.95	9,074,305.93	9,473,360.70	10,270,352.83	12,346,077.26	38
226,423.44	222,553.68	216,681.10	212,802.77	202,779.61	201,395.97	39
141,622.46	154,236.21	147,801.03	191,595.26	191,765.41	179,043.99	40
32,213.89	34,814.82	42,001.11	59,293.05	64,422.23	103,285.62	41
9,144,004.41	9,571,280.66	9,480,789.17	9,937,051.78	10,729,320.08	12,829,802.84	
						42
						43
						44
						45

E.—STATEMENT OF THE RECEIPTS FROM SPECIFIC AND

ARTICLES AND OCCUPATIONS.		FISCAL YEARS ENDED JUNE 30—		
		1881.	1882.	1883.
ARTICLES AND OCCUPATIONS NOW TAXABLE, INCLUDING PENALTIES—continued.				
<i>Spirits.</i>				
1	Spirits distilled from whatever materials.....			
2	Spirits distilled from materials other than grapes. (a).....			
3	Spirits distilled from apples, peaches, or grapes (a).....	\$1, 531, 075. 83	\$1, 095, 164. 60	\$1, 127, 950. 25
4	Spirits distilled from apples, peaches, grapes, pears, pineapples, oranges, apricots, berries, or prunes.....			
5	Spirits distilled from materials other than apples, peaches, grapes, pears, pineapples, oranges, apricots, berries, or prunes.....	60, 683, 051. 73	63, 683, 592. 37	67, 957, 906. 48
6	Wine, in imitation of champagne, etc.....			
7	Distilleries, per diem tax on.....			
8	Distillers (special tax).....			
9	Rectifiers and compounders of liquors (special tax).....	170, 145. 99	184, 483. 67	189, 800. 12
10	Retail liquor dealers (special tax).....	4, 322, 298. 21	4, 455, 355. 55	4, 624, 587. 77
11	Wholesale liquor dealers (special tax).....	418, 813. 68	439, 018. 86	455, 915. 51
12	Manufacturers of stills (special tax) (a).....	2, 516. 67	1, 410. 03	1, 160. 43
13	Stills or worms manufactured (special tax) (a).....	6, 880. 00	4, 783. 00	4, 020. 00
14	Stamps for distilled spirits intended for export.....	18, 470. 80	9, 600. 10	7, 434. 00
15	distillery warehouse.....	676. 50		
16	for rectified spirits.....	3. 40		
17	wholesale liquor dealers'.....	9. 90		
18	for stock on hand.....			
19	Gaugers' fees in excess of \$250 per month.....			
20	Stamps, special bonded warehouse.....			
21	special bonded warehouse (rewarehousing).....			
22	for imported spirits.....	. 30		
23	Interest on tax upon spirits.....	31. 87		. 64
	Total.....	67, 153, 974. 88	69, 873, 408. 18	74, 368, 775. 20
<i>Tobacco.</i>				
24	Cigars and cheroots.....	16, 095, 724. 78	18, 245, 852. 37	16, 895, 215. 15
25	Cigarettes.....	992, 981. 22	972, 570. 10	929, 974. 73
26	Manufacturers of cigars (special tax) (a).....	142, 273. 02	143, 859. 66	96, 899. 00
27	Snuff.....	689, 183. 03	778, 650. 87	736, 022. 82
28	Tobacco of all descriptions.....	22, 833, 287. 60	25, 033, 741. 97	22, 136, 402. 53
29	Stamps for tobacco or snuff intended for export.....	6, 767. 30	6, 419. 80	852. 00
30	cigars intended for export.....	85. 10	134. 60	24. 00
31	Dealers in leaf tobacco, not over 25,000 pounds (special tax) (a).....	4, 547. 44	6, 338. 97	5, 585. 97
32	in leaf tobacco (special tax) (a).....	76, 996. 76	76, 309. 15	48, 032. 48
33	retail, in leaf tobacco (special tax) (a).....	1, 645. 83	1, 937. 51	916. 67
34	in manufactured tobacco (special tax).....	1, 976, 071. 55	2, 094, 536. 21	1, 233, 812. 93
35	Manufacturers of tobacco (special tax) (a).....	9, 169. 55	8, 762. 48	5, 697. 88
36	Peddlers of tobacco (special tax) (a).....	26, 258. 13	22, 875. 22	14, 813. 63
37	Collections relating to tobacco, not otherwise herein provided for.....			
	Total.....	42, 854, 991. 31	47, 391, 988. 91	42, 104, 249. 79
<i>Fermented liquors.</i>				
38	Fermented liquors.....	13, 237, 700. 63	15, 680, 678. 54	16, 426, 050. 11
39	Brewers (special tax).....	195, 308. 52	195, 824. 31	184, 885. 49
40	Retail dealers in malt liquors (special tax) (a).....	162, 739. 30	157, 013. 57	156, 496. 23
41	Wholesale dealers in malt liquors (special tax) (a).....	104, 492. 76	120, 404. 00	133, 183. 98
	Total.....	13, 700, 241. 21	16, 153, 920. 42	16, 900, 615. 81
<i>Oleomargarine.</i>				
42	Oleomargarine.....			
43	Manufacturers of oleomargarine (special tax).....			
44	Retail dealers in oleomargarine (special tax).....			
45	Wholesale dealers in oleomargarine (special tax).....			
	Total.....			

GENERAL SOURCES OF INTERNAL REVENUE, ETC.—Continued.

FISCAL YEARS ENDED JUNE 30—						
1884.	1885.	1886.	1887.	1888.	1889.	
						1
						2
\$1,023,350.85	\$1,321,897.58	\$1,400,394.48	\$1,090,379.07	\$799,296.19	\$1,165,371.91	3
						4
70,631,860.48	60,920,324.39	62,365,825.13	59,551,972.59	63,609,641.18	68,281,803.93	5
						6
						7
183,872.92	167,930.23	178,650.17	176,600.12	168,316.70	166,645.77	8
						9
4,597,139.33	4,641,783.99	4,714,735.18	4,587,268.21	4,331,040.99	4,296,780.04	10
448,840.51	415,503.49	418,406.24	416,304.66	392,129.08	391,975.28	11
1,241.67	1,194.20	1,102.90	860.86	1,143.77	1,216.70	12
2,920.00	2,665.45	3,000.00	2,860.00	2,410.00	3,160.00	13
16,159.50	39,909.30	10,151.90	3,076.20	2,188.50	5,252.70	14
						15
						16
						17
						18
						19
						20
						21
						22
						23
76,905,385.26	67,511,208.63	69,092,266.00	65,829,321.71	69,306,166.41	74,312,206.33	
10,368,805.27	10,077,287.50	10,532,804.05	11,364,916.33	11,534,179.95	11,602,156.92	24
454,409.01	529,535.88	655,569.55	792,279.60	931,363.05	1,075,830.68	25
97,962.19	105,139.81	108,695.45	113,340.00	116,398.09	120,195.53	26
448,211.58	508,943.52	493,283.80	524,942.26	594,959.13	645,089.57	27
13,488,047.41	13,953,410.31	14,834,095.42	15,995,019.46	16,154,049.05	17,076,899.94	28
						29
						30
5,091.58	5,235.56	4,896.70	4,685.39	4,343.04	4,601.95	31
43,156.76	47,846.48	48,916.43	46,768.24	40,384.04	43,968.93	32
347.48	270.83	62.50	437.51	218.75	270.84	33
1,136,786.20	1,159,897.78	1,208,529.17	1,245,412.65	1,268,294.89	1,280,015.93	34
5,117.49	5,320.25	5,575.85	5,563.75	5,125.00	5,128.25	35
14,465.01	14,200.56	14,933.61	14,701.94	13,116.53	12,701.88	36
						37
26,062,399.98	26,407,088.48	27,907,362.53	30,108,067.13	30,662,431.52	31,866,860.42	
17,573,722.88	17,747,006.11	19,157,612.87	21,387,411.79	22,829,202.90	23,235,863.94	38
187,988.82	183,561.67	186,928.89	187,352.24	175,164.66	178,593.95	39
182,297.89	161,338.56	169,502.56	177,148.13	148,295.99	139,792.38	40
140,944.52	138,875.69	162,686.97	170,275.33	171,554.93	169,584.99	41
18,084,954.11	18,230,782.03	19,676,731.29	21,922,187.49	23,324,218.48	23,723,835.26	
			435,924.04	653,355.10	677,302.40	42
			31,700.00	17,150.00	12,400.00	43
			154,924.00	123,258.54	130,631.51	44
			101,400.00	70,376.24	73,914.00	45
			723,948.04	864,139.88	894,247.91	

E.—STATEMENT OF THE RECEIPTS FROM SPECIFIC AND

ARTICLES AND OCCUPATIONS.		FISCAL YEARS ENDED JUNE 30—		
		1890.	1891.	1891.
ARTICLES AND OCCUPATIONS NOW TAXABLE, INCLUDING PENALTIES—continued.				
<i>Spirits.</i>				
1	Spirits distilled from whatever materials.....			
2	Spirits distilled from materials other than grapes (a).....			
3	Spirits distilled from apples, peaches, or grapes (a).....	\$1, 357, 316. 72	\$1, 097, 492. 35	\$1, 764, 956. 15
4	Spirits distilled from apples, peaches, grapes, pears, pineapples, oranges, apricots, berries, or prunes.....			
5	Spirits distilled from materials other than apples, peaches, grapes, pears, pineapples, oranges, apricots, berries, or prunes.....	75, 181, 685. 90	78, 528, 601. 16	83, 776, 252. 86
6	Wine, in imitation of champagne, etc.....			
7	Distilleries, per diem tax on.....			
8	Distillers (special tax).....			
9	Rectifiers and compounders of liquors (special tax).....	184, 700. 09	164, 004. 77	208, 316. 32
10	Retail liquor dealers (special tax).....	4, 534, 174. 81	3, 234, 154. 72	5, 080, 176. 95
11	Wholesale liquor dealers (special tax).....	421, 738. 57	303, 590. 22	468, 793. 04
12	Manufacturers of stills (special tax) (a).....	1, 006. 70	1, 008. 32	1, 647. 93
13	Stills or worms manufactured (special tax) (a).....	4, 240. 00	4, 670. 00	4, 810. 00
14	Stamps for distilled spirits intended for export.....	2, 512. 30	2, 442. 10	5, 030. 40
15	distillery warehouse.....			
16	for rectified spirits.....			
17	wholesale liquor dealers'.....			
18	for stock on hand.....			
19	Gaugers' fees in excess of \$250 per month.....			
20	Stamps, special bonded warehouse.....			
21	special bonded warehouse (rewarehousing).			
22	for imported spirits.....			
23	Interest on tax upon spirits.....			
	Total.....	81, 687, 375. 09	83, 335, 963. 64	91, 309, 983. 65
<i>Tobacco.</i>				
24	Cigars and cheroots.....	12, 263, 669. 95	13, 424, 678. 30	13, 646, 398. 25
25	Cigarettes.....	1, 116, 627. 34	1, 342, 269. 38	1, 446, 491. 42
26	Manufactures of cigars (special tax) (a).....	122, 896. 49	9, 529. 73	
27	Snuff.....	737, 731. 27	726, 155. 39	669, 861. 08
28	Tobacco of all descriptions.....	18, 325, 481. 36	17, 080, 632. 67	15, 237, 742. 32
29	Stamps for tobacco or snuff intended for export.....			
30	Stamps for cigars intended for export.....			
31	Dealers in leaf tobacco, not over 25,000 pounds (special tax) (a).....	4, 692. 58	1, 874. 68	
32	in leaf tobacco (special tax) (a).....	39, 372. 74	6, 426. 63	
33	retail, in leaf tobacco (special tax) (a).....	427. 08	848. 75	
34	in manufactured tobacco (special tax).....	1, 331, 118. 24	201, 532. 31	
35	Manufacturers of tobacco (special tax) (a).....	5, 197. 50	598. 75	
36	Peddlers of tobacco (special tax) (a).....	11, 776. 51	1, 724. 38	
37	Collections relating to tobacco, not otherwise herein provided for.....			
	Total.....	33, 958, 991. 06	32, 796, 270. 97	31, 000, 493. 07
<i>Fermented liquors.</i>				
38	Fermented liquors.....	25, 494, 798. 50	28, 192, 327. 69	29, 431, 498. 06
39	Brewers (special tax).....	172, 908. 47	119, 158. 02	173, 880. 14
40	Retail dealers in malt liquors (special tax) (a).....	147, 673. 16	108, 512. 91	184, 160. 62
41	Wholesale dealers in malt liquors (special tax) (a).....	193, 154. 61	145, 131. 30	247, 913. 95
	Total.....	26, 008, 534. 74	28, 565, 129. 92	30, 037, 452. 77
<i>Oleomargarine.</i>				
42	Oleomargarine.....	619, 205. 72	871, 488. 44	945, 675. 00
43	Manufacturers of oleomargarine (special tax).....	11, 700. 00	6, 950. 00	10, 400. 00
44	Retail dealers in oleomargarine (special tax).....	100, 068. 00	146, 293. 70	204, 215. 00
45	Wholesale dealers in oleomargarine (special tax).....	55, 318. 00	53, 192. 00	106, 036. 00
	Total.....	786, 291. 72	1, 077, 924. 14	1, 266, 326. 00

GENERAL SOURCES OF INTERNAL REVENUE, ETC.—Continued.

FISCAL YEARS ENDED JUNE 30—					Total.	
1893.	1894.	1895.	1896.	1897.		
					\$35,524,609.28	1
					10,679,462.14	2
\$1,518,787.02	\$1,287,497.30	\$1,096,015.44	\$1,584,879.02		33,799,576.04	3
				\$1,260,743.74	1,260,743.74	4
87,712,513.03	78,612,150.22	73,741,380.57	73,743,018.60	75,706,513.17	1,789,941,505.70	5
					34,157.30	6
					7,832,487.79	7
					25,128,819.10	8
					9,154,542.69	9
182,408.53	195,504.21	177,966.68	227,425.26	209,175.22	138,378,717.03	10
4,867,324.39	4,722,893.27	4,448,712.12	4,669,818.91	4,423,062.16	23,189,457.97	11
425,339.27	423,711.50	393,461.45	439,704.80	403,999.05	39,963.88	12
1,325.01	908.35	1,103.75	1,041.68	842.08	102,557.74	13
4,440.00	2,670.00	2,560.00	2,470.00	1,550.00	220,975.50	14
8,123.30	13,917.40	1,427.40	1,712.50	2,657.50	1,986,238.55	15
					2,390,398.55	16
					990,570.60	17
					65,341.00	18
					87,657.09	19
					884.30	20
					1.00	21
					285.50	22
					234,239.66	23
94,720,260.55	85,259,252.25	79,862,627.41	80,670,070.77	82,008,542.92	2,081,043,192.15	
14,442,591.35	12,200,752.30	12,491,917.32	12,713,267.83	12,189,507.29	347,593,682.75	24
1,588,361.85	1,592,412.49	1,666,923.58	2,025,417.11	2,080,583.01	22,263,166.91	25
					2,899,856.11	26
714,773.63	697,625.52	649,888.42	752,915.92	796,118.37	23,733,583.71	27
15,143,984.91	14,127,108.31	14,896,178.31	15,220,028.25	15,644,088.75	628,666,385.21	28
					255,502.25	29
					297.80	30
					51,893.86	31
					2,094,360.56	32
					47,602.36	33
					31,545,559.38	34
					246,062.61	35
					457,947.38	36
					45,000.88	37
31,889,711.74	28,617,898.62	29,704,907.63	30,711,629.11	30,710,297.42	1,059,900,901.77	
31,962,743.15	30,834,674.01	31,044,304.84	33,139,141.10	31,841,362.40	537,252,035.64	38
168,666.78	157,471.14	157,261.08	163,770.96	160,927.33	6,560,186.41	39
174,043.08	179,809.51	183,118.96	202,777.36	191,071.12	4,065,126.69	40
243,530.06	242,833.38	255,932.66	278,545.84	278,801.22	3,588,707.28	41
32,548,983.07	31,414,788.04	31,640,617.54	33,784,235.26	32,472,162.07	551,466,056.02	
1,301,317.50	1,328,558.00	1,065,293.40	952,475.46	850,691.18	9,701,286.24	42
15,350.00	11,250.00	8,950.00	15,725.00	7,200.00	148,775.00	43
238,332.00	276,277.90	236,183.78	178,968.00	130,338.42	1,919,490.85	44
115,644.00	107,394.00	98,784.00	72,264.00	45,900.00	900,222.24	45
1,670,643.50	1,723,479.90	1,409,211.18	1,219,432.46	1,034,129.60	12,669,774.33	

E.—STATEMENT OF THE RECEIPTS FROM SPECIFIC AND

ARTICLES AND OCCUPATIONS.		FISCAL YEARS ENDED JUNE 30—		
		1863.	1864.	1865.
ARTICLES AND OCCUPATIONS NOW TAXABLE, INCLUDING PENALTIES—continued.				
<i>Filled cheese.</i>				
46	Filled cheese.....			
47	Manufacturers of filled cheese (special tax).....			
48	Retail dealers in filled cheese (special tax).....			
49	Wholesale dealers in filled cheese (special tax).....			
	Total.....			
<i>Bank circulation.</i>				
50	Bank circulation.....		\$2, 056, 996. 30	\$1, 993, 661. 84
51	circulation over 90 per cent of capital.....			
52	Banks, on amount of notes of persons, etc., paid out.....			
	Total.....		2, 056, 996. 30	1, 993, 661. 84
MISCELLANEOUS.				
53	Opium manufactured for smoking purposes.....			
54	Playing cards.....			
	Total.....			
<i>Penalties, etc.</i>				
55	Unassessed penalties.....	\$27, 170. 14	185, 224. 94	326, 131. 23
56	Penalties upon unstamped instruments.....			
57	United States share of penalties recovered by suits.....			75, 020. 68
58	Penalties received on compromises.....			111, 355. 45
59	Interest.....			5, 120. 05
60	Costs.....			
61	Fines, penalties, etc., reported by United States officers other than collectors.....		8, 375. 54	2, 735. 29
	Total.....	27, 170. 14	193, 600. 48	520, 362. 70
	Total receipts from articles and occu- pations now taxable, including pen- alties.....	9, 930, 254. 93	43, 461, 854. 43	36, 381, 748. 15
COLLECTIONS UNDER REPEALED LAWS. ^a				
62	Manufactures and products.....	16, 524, 989. 24	36, 222, 716. 67	73, 318, 450. 37
63	Gross receipts.....	1, 661, 273. 51	3, 426, 446. 32	9, 853, 377. 12
64	Sales.....	64, 003. 87	141, 231. 58	4, 062, 243. 54
65	Special taxes not elsewhere enumerated.....	4, 799, 195. 73	5, 205, 508. 94	9, 806, 914. 25
66	Income.....	2, 741, 858. 25	20, 294, 731. 74	32, 050, 017. 44
67	Legacies.....	56, 592. 61	311, 161. 02	506, 751. 85
68	Successions.....			39, 951. 32
69	Articles in Schedule A.....	365, 630. 93	696, 878. 43	780, 266. 53
70	Bank capital and deposits.....		780, 723. 52	2, 947, 209. 06
71	Adhesive stamps.....	4, 140, 175. 29	5, 894, 945. 14	11, 162, 392. 14
72	Miscellaneous collections.....	719, 218. 57	709, 550. 73	30, 220, 207. 40
	Total collections under repealed laws..	31, 072, 938. 00	73, 683, 894. 09	174, 747, 781. 02
RECAPITULATION.				
Total receipts from—				
I	Spirits.....	5, 176, 530. 50	30, 329, 149. 53	18, 731, 422. 45
II	Tobacco.....	3, 097, 620. 47	8, 592, 098. 98	11, 401, 373. 10
III	Fermented liquors.....	1, 628, 933. 82	2, 290, 009. 14	3, 734, 928. 06
IV	Oleomargarine.....			
V	Filled cheese.....			
VI	Bank circulation.....		2, 056, 996. 30	1, 993, 661. 84
VII	Opium.....			
VIII	Playing cards.....			
IX	Penalties, etc., collected.....	27, 170. 14	193, 600. 48	520, 362. 70
X	Collections under repealed laws.....	31, 072, 938. 00	73, 683, 894. 09	174, 747, 781. 02
	Aggregate receipts, including commissions allowed on sales of adhesive stamps.....	41, 003, 192. 93	117, 145, 748. 52	211, 129, 529. 17
	Aggregate receipts, exclusive of commissions allowed on sales of adhesive stamps.....	41, 003, 192. 93	116, 965, 578. 26	210, 855, 864. 53

^a Collections from specific sources of revenue now exempt from tax will be found in Table E, in reports for 1880 and years previous. Collections in detail from banks and bankers, however, are continued to 1883.

E.—STATEMENT OF THE RECEIPTS FROM SPECIFIC AND

ARTICLES AND OCCUPATIONS.		FISCAL YEARS ENDED JUNE 30—		
		1872.	1873.	1874.
ARTICLES AND OCCUPATIONS NOW TAXABLE, INCLUDING PENALTIES—continued.				
<i>Filled cheese.</i>				
46	Filled cheese.....			
47	Manufacturers of filled cheese (special tax) ..			
48	Retail dealers in filled cheese (special tax)...			
49	Wholesale dealers in filled cheese (special tax) ..			
	Total.....			
<i>Bank circulation.</i>				
50	Bank circulation	\$8, 371. 50	\$6, 304. 21	\$9, 302. 18
51	circulation over 90 per cent of capital..	328. 22	17, 975. 45	129. 31
52	Banks, on amount of notes of persons, etc., paid out.	165. 10	498. 96	7, 306. 77
	Total.....	8, 864. 82	24, 778. 62	16, 738. 26
MISCELLANEOUS.				
53	Opium manufactured for smoking purposes..			
54	Playing cards			
	Total.....			
<i>Penalties, etc.</i>				
55	Unassessed penalties.....	101, 640. 03	121, 537. 00	113, 145. 05
56	Penalties upon unstamped instruments.....	1, 611. 73	2, 015. 15	3, 214. 91
57	United States share of penalties recovered by suits.	180, 603. 07	142, 802. 31	114, 630. 87
58	Penalties received on compromises.....	134, 555. 68	104, 506. 36	81, 480. 32
59	Interest	11, 066. 72	74, 764. 78	32, 104. 17
60	Costs.....	12, 727. 89	16, 027. 46	19, 641. 02
61	Fines, penalties, etc., reported by United States officers other than collectors.			
	Total.....	442, 205. 12	461, 653. 06	364, 216. 34
	Total receipts from articles and occupa- tions now taxable, including penalties.	91, 921, 255. 28	96, 297, 044. 39	92, 372, 599. 79
COLLECTIONS UNDER REPEALED LAWS. <i>a</i>				
62	Manufactures and products	4, 616, 144. 75	1, 267, 470. 38	<i>b</i> 625, 408. 05
63	Gross receipts.....			
64	Sales			
65	Special taxes not elsewhere enumerated.....			
66	Income	14, 436, 861. 78	5, 062, 311. 62	139, 472. 09
67	Legacies			
68	Successions			
69	Articles in Schedule A.....			
70	Bank capital and deposits	4, 619, 364. 32	3, 746, 252. 84	3, 370, 422. 41
71	Adhesive stamps.....	16, 177, 320. 60	7, 702, 376. 85	6, 136, 844. 64
72	Miscellaneous collections.....			
	Total collections under repealed laws..	39, 849, 691. 45	17, 778, 411. 69	10, 272, 147. 19
RECAPITULATION.				
Total receipts from—				
I	Spirits	49, 475, 516. 36	52, 099, 371. 78	49, 444, 089. 85
II	Tobacco	33, 736, 170. 52	34, 386, 303. 09	33, 242, 875. 62
III	Fermented liquors.....	8, 258, 498. 46	9, 324, 937. 84	9, 304, 679. 72
IV	Oleomargarine			
V	Filled cheese			
VI	Bank circulation	8, 864. 82	24, 778. 62	16, 738. 26
VII	Opium			
VIII	Playing cards			
IX	Penalties, etc., collected.....	442, 205. 12	461, 653. 06	364, 216. 34
X	Collections under repealed laws.....	39, 849, 691. 45	17, 778, 411. 69	10, 272, 147. 19
	Aggregate receipts, including commissions allowed on sales of adhesive stamps.	131, 770, 946. 73	114, 075, 456. 08	102, 644, 746. 98
	Aggregate receipts, exclusive of commissions allowed on sales of adhesive stamps.	130, 890, 096. 90	113, 504, 012. 80	102, 191, 016. 98

a See note *a* on p. 374.*b* See note *b* on p. 380.

GENERAL SOURCES OF INTERNAL REVENUE, ETC.—Continued.

FISCAL YEARS ENDED JUNE 30—						
1875.	1876.	1877.	1878.	1879.	1880.	
.....	.....	.....	.....	.....	.....	46
.....	.....	.....	.....	.....	.....	47
.....	.....	.....	.....	.....	.....	48
.....	.....	.....	.....	.....	.....	49
.....						
.....						
\$10,849.18	\$10,149.57	\$2,188.62	\$1,003.72	\$333.89	\$236.05	50
269.17	115.95	.09	.....	.70	.....	51
11,627.92	7,682.15	3,241.45	115.00	13,568.70	28,537.32	52
22,746.27	17,947.67	5,430.16	1,118.72	13,903.29	28,773.37	
.....						
.....	.....	.....	.....	.....	.....	53
.....	.....	.....	.....	.....	.....	54
.....						
.....						
49,385.25	50,848.37	31,803.92	24,062.22	27,004.49	32,479.77	55
459.00	3,394.05	223.00	543.52	319.20	335.23	56
108,142.29	117,989.05	180,816.17	207,896.98	131,028.11	78,034.10	57
92,221.92	202,952.20	161,412.17	78,750.12	82,034.75	224,096.73	58
6,371.83	6,414.46	31,624.85	17,851.85	9,416.55	5,008.02	59
24,527.32	27,686.35	14,119.30	16,902.86	29,694.70	43,801.23	60
.....	.....	.....	.....	.....	.....	61
281,107.61	409,284.48	419,999.41	346,007.55	279,497.80	383,755.08	
98,833,311.29	106,220,217.85	108,482,195.38	100,796,748.52	103,728,008.51	113,297,980.16	
.....						
b 863,851.46	b 509,042.82	b 238,162.76	b 429,658.71	b 299,094.00	b 228,027.73	62
.....	.....	.....	.....	.....	.....	63
.....	.....	.....	.....	.....	.....	64
.....	.....	.....	.....	.....	.....	65
232.64	588.27	97.79	.....	.....	.....	66
.....	.....	.....	.....	.....	.....	67
.....	.....	.....	.....	.....	.....	68
.....	.....	.....	.....	.....	.....	69
4,074,501.85	3,988,750.36	3,824,299.17	3,490,913.13	3,184,980.30	3,322,211.91	70
6,557,229.65	6,518,487.51	6,450,429.15	6,380,405.13	6,706,384.06	7,668,394.22	71
216,027.34	.....	.....	.....	.....	.....	72
11,711,842.94	11,016,868.96	10,512,988.87	10,300,976.97	10,190,458.36	11,218,633.86	
.....						
52,081,991.12	56,426,365.13	57,469,429.72	50,420,815.80	52,570,284.69	61,185,508.79	I
37,303,461.88	39,795,339.91	41,106,546.92	40,091,754.67	40,135,002.65	38,870,140.08	II
9,144,004.41	9,571,280.66	9,480,789.17	9,937,051.78	10,729,320.08	12,829,802.84	III
.....	.....	.....	.....	.....	.....	IV
.....	.....	.....	.....	.....	.....	V
22,746.27	17,947.67	5,430.16	1,118.72	13,903.29	28,773.37	VI
.....	.....	.....	.....	.....	.....	VII
.....	.....	.....	.....	.....	.....	VIII
281,107.61	409,284.48	419,999.41	346,007.55	279,497.80	383,755.08	IX
11,711,842.94	11,016,868.96	10,512,988.87	10,300,976.97	10,190,458.36	11,218,633.86	X
110,545,154.23	117,237,086.81	118,995,184.25	111,097,725.49	113,918,466.87	124,516,614.02	
110,071,515.00	116,768,096.22	118,549,230.25	110,654,163.37	113,449,621.38	123,981,916.10	

b See note b on p. 380.

E.—STATEMENT OF THE RECEIPTS FROM SPECIFIC AND

ARTICLES AND OCCUPATIONS.		FISCAL YEARS ENDED JUNE 30—		
		1881.	1882.	1883.
ARTICLES AND OCCUPATIONS NOW TAXABLE, INCLUDING PENALTIES—continued.				
<i>Filled cheese.</i>				
46	Filled cheese.....			
47	Manufacturers of filled cheese (special tax) ..			
48	Retail dealers in filled cheese (special tax) ...			
49	Wholesale dealers in filled cheese (special tax) ..			
	Total.....			
<i>Bank circulation.</i>				
50	Bank circulation.....	\$1, 885. 66	\$203. 43	\$74. 13
51	circulation over 90 per cent of capital..			
52	Banks, on amount of notes of persons, etc., paid out.	2, 409. 42	4, 082. 34	708. 22
	Total.....	4, 295. 08	4, 285. 77	782. 35
MISCELLANEOUS.				
53	Opium manufactured for smoking purposes..			
54	Playing cards			
	Total.....			
<i>Penalties, etc.</i>				
55	Unassessed penalties.....	28, 019. 75	18, 910. 34	19, 454. 97
56	Penalties upon unstamped instruments.....	463. 49	365. 00	285. 48
57	United States share of penalties recovered by suits.	44, 402. 85	57, 260. 02	70, 358. 97
58	Penalties received on compromises.....	112, 736. 08	81, 866. 79	176, 095. 46
59	Interest.....	5, 684. 05	3, 115. 64	2, 622. 29
60	Costs.....	39, 771. 99	38, 312. 25	36, 986. 40
61	Fines, penalties, etc., reported by United States officers other than collectors.			
	Total.....	231, 078. 21	199, 830. 04	305, 803. 57
	Total receipts from articles and occupa- tions now taxable, including penalties.	123, 944, 580. 69	133, 623, 433. 32	133, 680, 226. 72
COLLECTIONS UNDER REPEALED LAWS. <i>a</i>				
62	Manufactures and products.....	<i>b</i> 149, 140. 98	<i>b</i> 81, 559. 00	<i>b</i> 71, 852. 43
63	Gross receipts.....			
64	Sales			
65	Special taxes not elsewhere enumerated.....			
66	Income.....	3, 021. 92		
67	Legacies			
68	Successions			
69	Articles in Schedule A.....			
70	Bank capital and deposits.....	3, 757, 912. 99	5, 249, 172. 70	3, 748, 212. 25
71	Adhesive stamps.....	7, 924, 707. 95	8, 139, 217. 96	7, 658, 630. 75
72	Miscellaneous collections.....			
	Total collections under repealed laws...	11, 834, 783. 84	13, 469, 949. 66	11, 478, 695. 43
RECAPITULATION.				
Total receipts from—				
I	Spirits	67, 153, 974. 88	69, 873, 408. 18	74, 368, 775. 20
II	Tobacco.....	42, 854, 991. 31	47, 391, 988. 91	42, 104, 249. 79
III	Fermented liquors	13, 700, 241. 21	16, 153, 920. 42	16, 900, 615. 81
IV	Oleomargarine			
V	Filled cheese			
VI	Bank circulation	4, 295. 08	4, 285. 77	782. 35
VII	Opium.....			
VIII	Playing cards			
IX	Penalties, etc., collected.....	231, 078. 21	199, 830. 04	305, 803. 57
X	Collections under repealed laws.....	11, 834, 783. 84	13, 469, 949. 66	11, 478, 695. 43
	Aggregate receipts, including commissions allowed on sales of adhesive stamps.	135, 779, 364. 53	147, 093, 382. 98	145, 158, 922. 15
	Aggregate receipts, exclusive of commissions allowed on sales of adhesive stamps.	135, 229, 912. 30	146, 523, 273. 72	144, 553, 344. 86

a See note *a* on p. 374.*b* See note *b* on p. 380.

GENERAL SOURCES OF INTERNAL REVENUE, ETC.—Continued.

FISCAL YEARS ENDED JUNE 30—						
1884.	1885.	1886.	1887.	1888.	1889.	
						46
						47
						48
						49
\$7. 23				\$200. 50		50
434. 61	\$25, 000. 00		\$4, 288. 37	4, 002. 05	\$6, 213. 91	51
						52
441. 84	25, 000. 00		4, 288. 37	4, 202. 55	6, 213. 91	
						53
						54
20, 727. 77	30, 038. 39	\$24, 207. 04	30, 792. 62	20, 653. 24	14, 553. 85	55
190. 00	81. 00	246. 02	110. 56	257. 73	77. 00	56
35, 591. 39	102, 187. 45	51, 483. 85	19, 965. 02	33, 533. 18	17, 292. 65	57
203, 075. 96	56, 735. 30	90, 676. 94	137, 027. 96	76, 064. 03	30, 030. 98	58
1, 310. 66	5, 475. 31	1, 903. 02	2, 709. 18	1, 672. 08	692. 86	59
28, 248. 34	28, 163. 74	25, 905. 58	29, 599. 49	23, 367. 35	22, 344. 55	60
						61
289, 144. 12	222, 681. 19	194, 422. 45	220, 204. 83	155, 547. 61	84, 991. 89	
121, 342, 325. 31	112, 396, 760. 33	116, 870, 782. 27	118, 808, 017. 57	124, 316, 706. 45	130, 888, 355. 72	
b 24, 345. 01	b 22, 730. 25	b 24, 199. 94	b 21, 506. 41	b 9, 745. 05	b 6, 063. 98	62
						63
						64
						65
55, 627. 64						66
						67
						68
						69
1, 949. 73						70
183, 145. 69	1, 630. 49	7, 887. 23	7, 777. 08	23. 82	14. 50	71
						72
265, 068. 07	24, 360. 74	32, 087. 17	29, 283. 49	9, 768. 87	6, 078. 48	
76, 905, 385. 26	67, 511, 208. 63	69, 092, 266. 00	65, 829, 321. 71	69, 306, 166. 41	74, 312, 206. 33	I
26, 062, 399. 98	26, 407, 088. 48	27, 907, 362. 53	30, 108, 067. 13	30, 662, 431. 52	31, 866, 860. 42	II
18, 084, 954. 11	18, 230, 782. 03	19, 676, 731. 29	21, 922, 187. 49	23, 324, 218. 48	23, 723, 835. 26	III
			723, 948. 04	864, 139. 88	894, 247. 91	IV
						V
441. 84	25, 000. 00		4, 288. 37	4, 202. 55	6, 213. 91	VI
						VII
						VIII
289, 144. 12	222, 681. 19	194, 422. 45	220, 204. 83	155, 547. 61	84, 991. 89	IX
265, 068. 07	24, 360. 74	32, 087. 17	29, 283. 49	9, 768. 87	6, 078. 48	X
121, 607, 393. 38	112, 421, 121. 07	116, 902, 869. 44	118, 837, 301. 06	124, 326, 475. 32	130, 894, 434. 20	
121, 590, 039. 83	112, 421, 121. 07	116, 902, 869. 44	118, 837, 301. 06	124, 326, 475. 32	130, 894, 434. 20	

b See note b on p. 380.

E.—STATEMENT OF THE RECEIPTS FROM SPECIFIC AND

ARTICLES AND OCCUPATIONS.		FISCAL YEARS ENDED JUNE 30—		
		1890.	1891.	1892.
ARTICLES AND OCCUPATIONS NOW TAXABLE, INCLUDING PENALTIES—continued.				
<i>Filled cheese.</i>				
46	Filled cheese.....			
47	Manufacturers of filled cheese (special tax) ..			
48	Retail dealers in filled cheese (special tax) ..			
49	Wholesale dealers in filled cheese (special tax).			
	Total.....			
<i>Bank circulation.</i>				
50	Bank circulation.....			
51	circulation over 90 per cent of capital..			
52	Banks, on amount of notes of persons, etc., paid out.	\$69. 90		
	Total.....	69. 90		
MISCELLANEOUS.				
53	Opium manufactured for smoking purposes..			\$700. 00
54	playing cards.....			
	Total.....			700. 00
<i>Penalties, etc.</i>				
55	Unassessed penalties.....	10, 489. 69	\$20, 831. 42	28, 749. 88
56	Penalties upon unstamped instruments.....	37. 00	202. 35	282. 00
57	United States share of penalties recovered by suits.	19, 664. 94	96, 571. 24	106, 858. 93
58	Penalties received on compromises.....	86, 218. 34	109, 646. 30	72, 374. 68
59	Interest.....	1, 019. 73	1, 503. 00	3, 333. 13
60	Costs.....	19, 291. 20	27, 460. 08	28, 133. 59
61	Fines, penalties, etc., reported by United States officers other than collectors.			
	Total.....	136, 720. 90	256, 214. 39	239, 732. 21
	Total receipts from articles and occupations now taxable, including penalties.	142, 577, 983. 41	146, 031, 503. 06	153, 854, 687. 70
COLLECTIONS UNDER REPEALED LAWS. <i>a</i>				
62	Manufactures and products.....	<i>b</i> 9, 204. 66	<i>b</i> 3, 680. 95	<i>b</i> 2, 198. 15
63	Gross receipts.....			
64	Sales.....			
65	Special taxes not elsewhere enumerated.....			
66	Income.....			
67	Legacies.....			
68	Successions.....			
69	Articles in Schedule A.....			
70	Bank capital and deposits.....			
71	Adhesive stamps.....	7, 508. 50	231. 96	658. 50
72	Miscellaneous collections.....			
	Total collections under repealed laws...	16, 713. 16	3, 912. 91	2, 856. 65
RECAPITULATION.				
Total receipts from—				
I	Spirits.....	81, 687, 375. 09	83, 335, 963. 64	91, 309, 983. 65
II	Tobacco.....	33, 958, 991. 06	32, 796, 270. 97	31, 000, 493. 07
III	Fermented liquors.....	26, 008, 534. 74	28, 565, 129. 92	30, 037, 452. 77
IV	Oleomargarine.....	786, 291. 72	1, 077, 924. 14	1, 266, 326. 00
V	Filled cheese.....			
VI	Bank circulation.....	69. 90		
VII	Opium.....			700. 00
VIII	Playing cards.....			
IX	Penalties, etc., collected.....	136, 720. 90	256, 214. 39	239, 732. 21
X	Collections under repealed laws.....	16, 713. 16	3, 912. 91	2, 856. 65
	Aggregate receipts, including commission allowed on sales of adhesive stamps.	142, 594, 696. 57	146, 035, 415. 97	153, 857, 544. 35
	Aggregate receipts, exclusive of commissions allowed on sales of adhesive stamps.	142, 594, 696. 57	146, 035, 415. 97	153, 857, 544. 35

a See note *a* on p. 374.*b* Back collections returned by collectors from all sources other than spirits and tobacco that are exempt from tax under laws in force prior to August 1, 1872.

GENERAL SOURCES OF INTERNAL REVENUE, ETC.—Continued.

FISCAL YEARS ENDED JUNE 30—					Total.	
1893.	1894.	1895.	1896.	1897.		
.....	.....	.....	.....	\$16,661.37	\$16,661.37	46
.....	.....	.....	.....	1,566.68	1,566.68	47
.....	.....	.....	.....	556.00	556.00	48
.....	.....	.....	.....	208.33	208.33	49
.....	.....	.....	.....	18,992.38	18,992.38	
.....	\$2.26	.....	.....	.....	5,359,594.70	50
.....	.....	.....	\$134.85	85.38	39,602.36	51
.....	.....	.....	.....	.....	129,578.17	52
.....	2.26	.....	134.85	85.38	5,528,775.23	
\$125.00	410.00	.....	22.50	.....	1,257.50	53
.....	.....	\$382,402.50	259,853.76	251,306.52	893,562.78	54
125.00	410.00	382,402.50	259,876.26	251,306.52	894,820.28	
14,223.94	39,628.40	46,780.62	30,359.82	7,082.91	2,931,441.61	55
82.13	349.47	373.29	243.22	283.98	16,045.51	56
57,477.96	38,476.44	42,896.51	48,786.96	28,898.05	4,791,034.94	57
66,488.07	47,763.39	53,122.49	71,882.63	58,846.17	4,103,142.12	58
1,413.13	5,564.16	3,434.54	1,254.20	2,240.22	308,119.51	59
28,672.34	19,263.93	22,197.10	32,183.74	17,606.84	703,218.19	60
.....	.....	.....	.....	.....	800,985.40	61
168,357.57	151,045.79	168,804.55	184,710.57	114,958.17	13,653,987.28	
160,998,081.43	147,166,876.86	143,245,701.71	146,830,089.28	146,610,474.46	3,725,253,630.34	
b 6,908.24	b 1,572.84	b 376.04	b 526.38	9,119.01	425,993,495.54	62
.....	.....	.....	.....	.....	55,924,677.36	63
.....	.....	.....	.....	.....	37,558,907.33	64
.....	.....	.....	.....	.....	85,437,646.96	65
.....	.....	77,130.90	.....	.....	347,044,519.02	66
.....	.....	.....	.....	.....	8,893,969.33	67
.....	.....	.....	.....	.....	5,911,678.57	68
.....	.....	.....	.....	.....	8,964,868.97	69
.....	.....	.....	.....	.....	65,056,538.26	70
.....	.....	.....	.....	.....	209,725,654.54	71
.....	.....	.....	.....	.....	36,064,455.63	72
6,908.24	1,572.84	77,506.94	526.38	9,119.01	1,286,576,411.51	
94,720,260.55	85,259,252.25	79,862,627.41	80,670,070.77	82,008,542.92	2,081,043,192.15	I
31,889,711.74	28,617,898.62	29,704,907.63	30,711,629.11	30,710,297.42	1,059,900,901.77	II
32,548,983.07	31,414,788.04	31,640,617.54	33,784,235.26	32,472,162.07	551,466,056.02	III
1,670,643.50	1,723,479.90	1,409,211.18	1,219,432.46	1,034,129.60	12,669,774.33	IV
.....	.....	.....	.....	18,992.38	18,992.38	V
.....	2.26	.....	134.85	85.38	5,528,775.23	VI
125.00	410.00	.....	22.50	.....	1,257.50	VII
.....	.....	382,402.50	259,853.76	251,306.52	893,562.78	VIII
168,357.57	151,045.79	168,804.55	184,710.57	114,958.17	13,653,987.28	IX
6,908.24	1,572.84	77,506.94	526.38	9,119.01	1,286,576,411.51	X
161,004,989.67	147,168,449.70	143,246,077.75	146,830,615.66	146,619,593.47	5,011,752,910.95	
161,004,989.67	147,168,449.70	143,246,077.75	146,830,615.66	146,619,593.47	4,999,706,049.11	

b Back collections returned by collectors from all sources other than spirits and tobacco that are exempt from tax under laws in force prior to August 1, 1872.

F.—TABLE EXHIBITING THE PERCENTAGES OF RECEIPTS FROM SPECIFIC AND GEN
BY FISCAL YEARS, FROM JULY

ARTICLES AND OCCUPATIONS.	1864.	1865.	1866.	1867.	1868.	1869.
ARTICLES AND OCCUPATIONS NOW TAX- ABLE, INCLUDING PENALTIES.						
<i>Spirits.</i>						
Spirits distilled from—						
Whatever materials.....		1. 829598				
Materials other than grapes.....		5. 058251				
Apples, peaches, or grapes.....		. 005687	0. 091184	0. 326468	0. 455924	0. 318741
Apples, peaches, grapes, pears, pineapples, oranges, apricots, ber- ries, or prunes.....						
Materials other than apples, peaches, grapes, pears, pineapples, oranges, apricots, berries, or prunes.....		. 688401	9. 391420	10. 640875	7. 019068	20. 760653
Wine in imitation of champagne, etc....		. 004015	. 004664	. 001038	. 002155	. 000353
Distilleries per diem tax on.....						. 824742
Distillers (special tax).....	0. 041847	. 028370	. 032658	. 087160	. 102551	2. 518558
Rectifiers and compounders of liquors, (special tax).....	. 050218	. 023105	. 019717	. 030261	. 045909	. 409358
Retail liquor dealers (special tax).....	1. 376692	1. 044793	. 902915	1. 115628	1. 696258	1. 904378
Wholesale liquor dealers (special tax)...	. 150893	. 189785	. 257804	. 412473	. 436256	1. 047674
Manufacturers of stills (special tax)...						. 001698
Stills or worms manufactured (special tax).....						. 004849
Stamps:						
For distilled spirits intended for export.....						
Distillery warehouse.....						. 120114
For rectified spirits.....						. 089406
Wholesale liquor dealers.....						. 093231
For stock on hand.....						. 040828
Gaugers' fees in excess of \$250 per month.....						. 028011
Stamps:						
Special bonded warehouse.....						
Special bonded warehouse (reware- housing).....						
For imported spirits.....						
Interest on tax upon spirits.....						
Total.....	25. 890098	8. 872005	10. 700362	12. 613903	9. 758121	28. 162594
<i>Tobacco.</i>						
Cigars and cheroots.....	1. 071679	1. 455256	1. 117519	<i>a</i> 1. 377098	<i>a</i> 1. 543920	3. 097788
Cigarettes.....		. 007079	. 000578			. 002045
Manufacturers of cigars (special tax)...						. 050627
Snuff.....	. 205670	. 134208	. 224560	. 300227	. 389845	. 328409
Tobacco of all descriptions.....	6. 049459	3. 797205	3. 969007	5. 733096	7. 818320	10. 525837
Stamps:						
For tobacco or snuff intended for export.....						. 011367
Cigars intended for export.....						
Dealers:						
In leaf tobacco, not over 25,000 pounds (special tax).....						
In leaf tobacco (special tax).....						. 072230
Retail, in leaf tobacco (special tax)...						
In manufactured tobacco (special tax).....	. 007730	. 006431	. 005363	. 022308	. 044986	. 532244
Manufacturers of tobacco (special tax)...						. 020045
Peddlers of tobacco (special tax).....						
Collections relating to tobacco not oth- erwise herein provided for.....						
Total.....	7. 334538	5. 400179	5. 317027	7. 432729	9. 797071	14. 640592
<i>Fermented liquors.</i>						
Fermented liquors.....	1. 898251	1. 732197	1. 645232	2. 188378	2. 973976	3. 665599
Brewers (special tax).....	. 056587	. 036825	. 033904	. 089559	. 141335	. 145888
Retail dealers in malt liquors (special tax).....						
Wholesale dealers in malt liquors (special tax).....						
Total.....	1. 954838	1. 769022	1. 679136	2. 277937	3. 115311	3. 811487

a Cigarettes were taxed in 1867 and 1868 at the same rates as cigars and were returned with them.

ERAL SOURCES OF INTERNAL REVENUE TO THE AGGREGATE RECEIPTS OF THE SAME,
1, 1863, TO JUNE 30, 1897.

1870.	1871.	1872.	1873.	1874.	1875.	1876.	1877.	1878.	1879.
0.330343	0.858271	0.413482	1.766064	0.522853	1.145140	0.505102	1.154043	0.893479	0.806805
20.856211	20.777074	24.719364	36.043178	42.155506	41.261005	43.329569	43.109338	40.175349	41.073555
.000006		.000015	.003096	.000147	.000016				
1.148539	1.320455	1.526123	.414182	.077695	.013865				
3.505786	3.946275	4.925051	1.454562						
.569135	.666476	.725277	.402737	.280410	.225782	.215155	.184286	.189085	.140560
1.931524	2.535557	3.057279	4.397882	4.210157	3.696583	3.405019	3.227416	3.488796	3.426167
1.216304	1.493829	1.567541	.820603	.581185	.483820	.429924	.377939	.391285	.359130
.001289	.001338	.001056	.001221	.000921	.001663	.001009	.001073	.000962	.001155
.002840	.002250	.003233	.002875	.002436	.002614	.002132	.001857	.001782	.001940
			.006208	.012466	.000708	.001540	.003864	.006202	.015109
.164930	.173389	.220279	.130106	.113897	.092707	.082236	.089301	.091356	.110934
.202593	.260204	.278835	.163138	.152692	.134139	.112340	.110007	.108435	.107536
.076351	.093052	.105944	.064665	.059747	.055729	.046107	.036469	.036924	.038453
.013223	.009508	.003126	.000457						
								.000265	.000198
								.000282	.065748
30.019074	32.137678	37.546605	45.670974	48.170112	47.113771	48.130133	48.295593	45.384202	46.147290
3.075729	4.561846	5.718313	7.801620	9.050533	9.173069	9.356926	9.075543	10.288370	10.635210
.011567	.019863	.023588	.035642	.042570	.059201	.115565	.220025	.260205	.366038
.067269	.098737	.122764	.134318	.145197	.136355	.130569	.129939	.141980	.132504
.201789	.296517	.377240	.948538	1.011689	.965246	.905403	.920790	.957458	.791913
12.916882	17.452480	18.269340	19.562321	20.361986	21.831555	21.916540	22.734594	22.790888	21.685575
.025966	.045932	.040659	.004904	.006562	.006315	.005710	.006731	.006303	.006903
.108081	.153920	.197682	.096879	.103566	.077418	.093529	.079910	.086151	.076413
			.007016	.009438	.006011	.002825	.001961	.004439	.002830
.502005	.673571	.836571	1.458291	1.599632	1.444171	1.378675	1.340580	1.511838	1.497317
.015462	.014010	.015974	.010403	.011280	.008888	.008674	.007353	.009682	.009207
			.044440	.043520	.036752	.029911	.027289	.029613	.027430
			.039100	.000366	.000019				
16.924750	23.316876	25.602131	30.143472	32.386339	33.745000	33.944327	34.544715	36.086927	35.231340
3.283123	4.971656	6.078707	7.811342	8.652006	7.909659	7.812951	7.625776	8.527052	9.015529
.128272	.159544	.188607	.267060	.238894	.204824	.189832	.182092	.191546	.178004
			.075368	.143500	.128113	.131559	.124208	.172456	.168336
			.020590	.030535	.029141	.029696	.035296	.053370	.056551
3.411395	5.131200	6.267314	8.174360	9.064935	8.271737	8.164038	7.967372	8.944424	9.418420

F.—TABLE EXHIBITING THE PERCENTAGES OF RECEIPTS FROM SPECIFIC

ARTICLES AND OCCUPATIONS.	1880.	1881.	1882.	1883.	1884.	1885.	1886.
ARTICLES AND OCCUPATIONS NOW TAXABLE, INCLUDING PENALTIES—continued.							
<i>Spirits.</i>							
Spirits distilled from—							
Whatever materials							
Materials other than grapes							
Apples, peaches, or grapes	0. 726973	1. 127620	0. 744537	0. 777045	0. 841520	1. 175844	1. 197913
Apples, peaches, grapes, pears, pineapples, oranges, apricots, berries, or prunes							
Materials other than apples, peaches, grapes, pears, pineapples, oranges, apricots, berries, or prunes	44. 181990	44. 692396	43. 294668	46. 816211	58. 081880	54. 189394	53. 348413
Wine in imitation of champagne, etc.							
Distilleries, per diem tax on							
Distillers (special tax)							
Rectifiers and compounders of liquors (special tax)	. 138138	. 125311	. 125419	. 130753	. 151202	. 149376	. 152819
Retail liquor dealers (special tax) ..	3. 350785	3. 183325	3. 028930	3. 185879	3. 780313	4. 128925	4. 033036
Wholesale liquor dealers (special tax)	. 326484	. 308452	. 298463	. 314080	. 369090	. 369596	. 357909
Manufacturers of stills (special tax) ..	. 001436	. 001854	. 000959	. 000800	. 001021	. 001062	. 000944
Stills or worms manufactured (special tax)	. 003502	. 005067	. 003252	. 002770	. 002401	. 002371	. 002566
Stamps:							
For distilled spirits intended for export	. 015856	. 013604	. 006526	. 005121	. 013288	. 035500	. 008684
Distillery warehouse	. 120068	. 000498					
For rectified spirits	. 106969	. 000003					
Wholesale liquor dealers	. 038018	. 000007					
For stock on hand							
Gaugers' fees in excess of \$250 per month							
Stamps:							
Special bonded warehouse	. 000293						
Special bonded warehouse (re-warehousing)							
For imported spirits	. 000229						
Interest on tax upon spirits	. 127689	. 000023					
Total	49. 138430	49. 458160	47. 502754	51. 232659	63. 240715	60. 052068	59. 102284
<i>Tobacco.</i>							
Cigars and cheroots	11. 409577	11. 854323	12. 404265	11. 639116	8. 526460	8. 963874	9. 009877
Cigarettes	. 574437	. 731320	. 661192	. 640660	. 373669	. 471029	. 560782
Manufacturers of cigars (special tax) ..	. 115415	. 104783	. 097802	. 066754	. 080556	. 093523	. 092979
Snuff	. 509658	. 507576	. 529358	. 507046	. 368573	. 452712	. 421960
Tobacco of all descriptions	17. 001871	16. 816464	17. 018945	15. 249771	11. 091469	12. 411734	12. 689248
Stamps:							
For tobacco or snuff intended for export	. 005275	. 004984	. 004364	. 000586			
For cigars intended for export ..	. 000043	. 000063	. 000092	. 000017			
Dealers:							
In leaf tobacco not over 25,000 pounds (special tax)		. 003349	. 051878	. 003848	. 004187	. 004657	. 004189
In leaf tobacco (special tax)	. 070938	. 056707	. 004310	. 033090	. 035489	. 042560	. 041844
Retail, in leaf tobacco (special tax)	. 001671	. 001212	. 001317	. 000631	. 000286	. 000241	. 000053
In manufactured tobacco (special tax)	1. 497328	1. 455355	1. 423950	. 849974	. 934800	1. 031744	1. 033789
Manufacturers of tobacco (special tax)	. 007567	. 006753	. 005957	. 003925	. 004208	. 004732	. 004770
Peddlers of tobacco (special tax) ..	. 023050	. 019338	. 015551	. 010205	. 011895	. 012632	. 012774
Collections relating to tobacco not otherwise herein provided for							
Total	31. 216830	31. 562227	32. 218981	29. 005623	21. 431592	23. 489438	23. 872265
<i>Fermented liquors.</i>							
Fermented liquors	9. 915205	9. 749420	10. 660356	11. 315908	14. 451196	15. 786185	16. 387633
Brewers (special tax)	. 161742	. 143843	. 133129	. 127367	. 154587	. 163280	. 159901
Retail dealers in malt liquors (special tax)	. 143792	. 119856	. 106744	. 107810	. 149907	. 143513	. 144994
Wholesale dealers in malt liquors (special tax)	. 082949	. 076957	. 081856	. 091751	. 115901	. 123531	. 139164
Total	10. 303688	10. 090076	10. 982085	11. 642836	14. 871591	16. 216509	16. 831692

AND GENERAL SOURCES OF INTERNAL REVENUE, ETC.—Continued.

1887.	1888.	1889.	1890.	1891.	1892.	1893.	1894.	1895.	1896.	1897.
0.917539	0.642901	0.890314	0.951870	0.751525	1.147137	0.943317	0.874846	0.765128	1.079393	0.859874
50.112189	51.163392	52.165552	52.724041	53.773669	54.450533	54.478133	53.416442	51.478813	50.223190	51.634649
.148607	.135383	.127313	.129529	.112305	.135396	.113294	.132844	.124238	.154890	.142665
3.860125	3.483603	3.282630	3.179764	2.214637	3.301871	3.023089	3.209175	3.105643	3.180412	3.016693
.350315	.315403	.299459	.295760	.207888	.304692	.264178	.287909	.274675	.299464	.275542
.000724	.000920	.000930	.000706	.000690	.001071	.000823	.000617	.000771	.000709	.000574
.002407	.001938	.002414	.002973	.003198	.003126	.002758	.001814	.001787	.001682	.00 057
.002588	.001760	.004013	.001762	.001672	.003269	.005045	.009457	.000997	.001166	.001813
55.394494	55.745300	56.772625	57.286405	57.065584	59.347095	58.830637	57.933104	55.752052	54.940906	55.932867
9.563425	9.277332	8.863751	8.600368	9.192755	8.869502	8.970276	8.290331	8.720600	8.658458	8.313696
.666693	.749127	.821907	.783078	.919140	.940150	.986529	1.082034	1.163678	1.379424	1.419035
.095374	.093623	.091826	.086186	.006526	.435378	.443945	.474032	.453687	.512779	.542982
.441732	.478546	.492832	.517362	.497246	9.903799	9.405910	9.599278	10.399013	10.365705	10.669849
13.459595	12.993250	13.046315	12.851447	11.696226						
.003943	.003493	.003516	.003291	.001284						
.039355	.032482	.033591	.027612	.004401						
.000368	.000176	.000207	.000299	.000581						
1.047998	1.020133	.977899	.933498	.138002						
.004682	.004122	.003918	.003645	.000410						
.012371	.010550	.009704	.008259	.001181						
25.335536	24.662834	24.345466	23.815045	22.457752	20.148829	19.806660	19.445675	20.736978	20.916366	20.945562
17.997221	18.362302	17.751606	17.879205	19.305131	19.129057	19.852020	20.951959	21.672010	22.569640	21.716990
.157655	.140891	.136441	.121259	.081595	.113014	.104759	.107001	.109784	.111537	.109758
.149068	.119280	.106798	.103562	.074306	.119696	.108098	.122179	.127835	.138103	.130318
.143284	.137987	.129558	.135457	.099381	.161132	.151256	.165004	.178667	.189706	.190153
18.447228	18.760460	18.124403	18.239483	19.560413	19.522899	20.216133	21.346143	22.088296	23.008986	22.147219

F.—TABLE EXHIBITING THE PERCENTAGES OF RECEIPTS FROM SPECIFIC

ARTICLES AND OCCUPATIONS.	1864.	1865.	1866.	1867.	1868.	1869.
ARTICLES AND OCCUPATIONS NOW TAX- ABLE, INCLUDING PENALTIES—cont'd.						
<i>Oleomargarine.</i>						
Oleomargarine						
Manufacturers of oleomargarine (spe- cial tax)						
Retail dealers in oleomargarine (spe- cial tax)						
Wholesale dealers in oleomargarine (special tax)						
Total						
<i>Filled cheese.</i>						
Filled cheese						
Manufacturers of filled cheese (special tax)						
Retail dealers in filled cheese (special tax)						
Wholesale dealers in filled cheese (spe- cial tax)						
Total						
<i>Bank circulation.</i>						
Bank circulation	1. 755929	0. 944284	0. 318496	0. 074989	0. 012377	0. 008817
circulation over 90 per cent of capital			. 000017	. 003334	. 001695	. 000531
Banks, on amount of notes of persons, etc., paid out				. 002265	. 000924	. 001002
Total	1. 755929	. 944284	. 318513	. 080588	. 014996	. 010350
<i>Opium.</i>						
Opium manufactured for smoking pur- poses						
Total						
<i>Playing cards.</i>						
Playing cards						
Total						
<i>Penalties, etc.</i>						
Unassessed penalties	. 158115	. 154470	. 099230	. 096034	. 114996	. 148675
Penalties upon unstamped instruments						
United States share of penalties recov- ered by suits		. 035533	. 087180	. 132718	. 441282	. 315196
Penalties received on compromises		. 052742	. 109859	. 097794	. 097822	. 077251
Interest		. 002425	. 003698	. 004203	. 003332	. 004650
Costs						. 002274
Fines, penalties, etc., reported by United States officers other than col- lectors	. 007150	. 001296	. 067620	. 217975		
Total	. 165265	. 246466	. 367587	. 548724	. 657432	. 548046
Total percentages of receipts from articles and occupations now taxable, including penal- ties	37. 100668	17. 231956	18. 382625	22. 953881	23. 342931	47. 173069

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F.—TABLE EXHIBITING THE PERCENTAGES OF RECEIPTS FROM SPECIFIC

ARTICLES AND OCCUPATIONS.	1880.	1881.	1882.	1883.	1884.	1885.	1886.
ARTICLES AND OCCUPATIONS NOW TAXABLE, INCLUDING PENALTIES—continued.							
<i>Oleomargarine.</i>							
Oleomargarine.....							
Manufacturers of oleomargarine (special tax).....							
Retail dealers in oleomargarine (special tax).....							
Wholesale dealers in oleomargarine (special tax).....							
Total.....							
<i>Filled cheese.</i>							
Filled cheese.....							
Manufacturers of filled cheese (special tax).....							
Retail dealers in filled cheese (special tax).....							
Wholesale dealers in filled cheese (special tax).....							
Total.....							
<i>Bank circulation.</i>							
Bank circulation.....	0. 000190	0. 001389	0. 000138	0. 000051	0. 000006		
circulation over 90 per cent of capital.....							
Banks, on amount of notes of persons, etc., paid out.....	. 022918	. 001775	. 002775	. 000488	. 000357	0. 022238	
Total.....	. 023108	. 003164	. 002913	. 000539	. 000363	. 022238	
<i>Opium.</i>							
Opium manufactured for smoking purposes.....							
Total.....							
<i>Playing cards.</i>							
Playing cards.....							
Total.....							
<i>Penalties, etc.</i>							
Unassessed penalties.....	. 026085	. 020636	. 012856	. 013403	. 017045	. 026720	0. 020707
Penalties upon unstamped instruments.....	. 000269	. 000341	. 000248	. 000197	. 000156	. 000072	. 000210
United States share of penalties recovered by suits.....	. 062670	. 032702	. 038928	. 048470	. 029268	. 090897	. 044040
Penalties received on compromises..	. 179973	. 083029	. 055657	. 121312	. 166993	. 050467	. 077566
Interest.....	. 004022	. 004186	. 002118	. 001806	. 001078	. 004870	. 001628
Costs.....	. 035177	. 029292	. 026046	. 025480	. 023229	. 025052	. 022160
Fines, penalties, etc., reported by United States officers other than collectors.....							
Total.....	. 308196	. 170186	. 135853	. 210668	. 237769	. 198078	. 166311
Total percentages of receipts from articles and occupations now taxable, including penalties.....	90. 990252	91. 283813	90. 842586	92. 092325	99. 782030	99. 978331	99. 972552

AND GENERAL SOURCES OF INTERNAL REVENUE, ETC.—Continued.

1887.	1888.	1889.	1890.	1891.	1892.	1893.	1894.	1895.	1896.	1897.
0. 366825	0. 525516	0. 517442	0. 434242	0. 596765	0. 614643	0. 808247	0. 902746	0. 743680	0. 648690	0. 580203
. 026675	. 013794	. 009474	. 008205	. 004759	. 006760	. 009534	. 007644	. 006248	. 010710	. 004911
. 130366	. 099141	. 099799	. 070177	. 100177	. 132730	. 148028	. 187729	. 164880	. 121887	. 088896
. 085327	. 056606	. 056468	. 038793	. 036424	. 068918	. 071826	. 072974	. 068961	. 049216	. 031305
. 609193	. 695057	. 683183	. 551417	. 738125	. 823051	1. 037635	1. 171093	. 983769	. 830503	. 705315
										. 011364
										. 001069
										. 000379
										. 000142
										. 012954
	. 000161						. 000002		. 000092	
. 003609	. 003219	. 004747	. 000049							. 000058
. 003609	. 003380	. 004747	. 000049				. 000002		. 000092	. 000058
					. 000455	. 000078	. 000279		. 000015	
					. 000455	. 000078	. 000279		. 000015	
								. 266955	. 176975	. 171400
								. 266955	. 176975	. 171400
. 025911	. 016612	. 011119	. 007356	. 014265	. 018686	. 008834	. 026927	. 032657	. 020677	. 004831
. 000093	. 000207	. 000059	. 000025	. 000138	. 000183	. 000051	. 000237	. 000261	. 000166	. 000194
. 016800	. 026972	. 013211	. 013791	. 066129	. 069453	. 035699	. 026145	. 029946	. 033227	. 019710
. 115307	. 061181	. 022943	. 060464	. 075082	. 047040	. 041296	. 032455	. 035085	. 048956	. 040135
. 002280	. 001345	. 000529	. 000715	. 001029	. 002166	. 000875	. 003781	. 002397	. 000854	. 001528
. 024908	. 018795	. 017071	. 013529	. 018804	. 018286	. 017811	. 013090	. 015496	. 021919	. 012008
. 185299	. 125112	. 064932	. 095880	. 175447	. 155814	. 104566	. 102635	. 117842	. 125799	. 078406
99. 975359	99. 992143	99. 995356	99. 988279	99. 997321	99. 998143	99. 995709	99. 998931	99. 999737	99. 999642	99. 993781

F.—TABLE EXHIBITING THE PERCENTAGES OF RECEIPTS FROM SPECIFIC

ARTICLES AND OCCUPATIONS.	1864.	1865.	1866.	1867.	1868.	1869.
ARTICLES AND OCCUPATIONS NOW TAX- ABLE, INCLUDING PENALTIES—cont'd.						
PERCENTAGES OF COLLECTIONS UNDER REPEALED LAWS.*						
Manufactures and products	30.921068	34.726762	40.922403	34.420566	32.246952	2.090338
Gross receipts	2.924943	4.666982	3.622444	2.799604	3.284889	3.937156
Sales	.120560	1.924053	1.287294	1.503968	2.403962	5.128013
Special taxes not elsewhere enumerated.	4.443618	4.644975	4.549404	5.124804	6.219015	6.211546
Income	17.324343	15.180263	23.473953	24.824877	21.684002	21.739564
Legacies	.265619	.240019	.297460	.462073	.794217	.777832
Successions		.018923	.079173	.239383	.682613	.743415
Articles in Schedule A	.594881	.369568	.544574	.795980	.593334	.558396
Bank capital and deposits	.666455	1.395925	.795643	.689027	.961435	1.361846
Adhesive stamps	5.032146	5.286988	4.838866	6.052456	7.768704	10.260421
Miscellaneous collections	.605699	14.313586	1.206161	.133381	.017946	.018404
Total percentages of collections under repealed laws	62.899332	82.768044	81.617375	77.046119	76.657069	52.826931
RECAPITULATION.						
Percentages of—						
Receipts from spirits	25.890098	8.872005	10.700362	12.613903	9.758121	28.162594
Receipts from tobacco	7.334538	5.400179	5.317027	7.432729	9.797071	14.640592
Receipts from fermented liquors ...	1.954838	1.769022	1.679136	2.277937	3.115311	3.811487
Receipts from oleomargarine						
Receipts from filled cheese						
Receipts from bank circulation	1.755929	.944284	.318513	.080588	.014996	.010350
Receipts from opium						
Receipts from playing cards						
Penalties, etc., collected	.165265	.246466	.367587	.548724	.657432	.548046
Collections under repealed laws	62.899332	82.768044	81.617375	77.046119	76.657069	52.826931
Total	100.000000	100.000000	100.000000	100.000000	100.000000	100.000000

* See note a on p. 374.

AND GENERAL SOURCES OF INTERNAL REVENUE, ETC.—Continued.

1870.	1871.	1872.	1873.	1874.	1875.	1876.	1877.	1878.
1.628750	2.521690	3.503158	1.111080	<i>a</i> 0.609294	<i>a</i> 0.781446	<i>a</i> 0.434199	<i>a</i> 0.200145	<i>a</i> 0.386739
3.722173	1.944685	.....	.....	.....	.....	.....	.....	.....
4.770888	2.534277	.....	.....	.....	.....	.....	.....	.....
5.949597	3.473656	.....	.....	.....	.....	.....	.....	.....
20.393390	13.306364	10.956028	4.437687	.135878	.000210	.000502	.000082	.....
.902948	.993039	.....	.....	.....	.....	.....	.....	.....
.766181	.746456	.....	.....	.....	.....	.....	.....	.....
.489885	.261688	.....	.....	.....	.....	.....	.....	.....
1.622075	2.514708	3.505602	3.284013	3.283580	3.685826	3.402294	3.213827	3.142201
8.931339	10.653853	12.276849	6.752002	5.978723	5.931721	5.560089	5.426748	5.743057
.012285	.005698	.....	.....	.....	.195420	.....	.....	.....
49.189511	38.956114	30.241637	15.584782	10.007475	10.594623	9.397084	8.834802	9.271997
30.019074	32.137678	37.546605	45.670974	48.170112	47.113771	48.130133	48.295593	45.384202
16.924750	23.316876	25.602131	30.143472	32.386339	33.745000	33.944327	34.544715	36.086927
3.411395	5.131200	6.267314	8.174360	9.064935	8.271737	8.164038	7.967372	8.944424
.....								
.008324	.015819	.006727	.021721	.016307	.020577	.015309	.004563	.001006
.....								
.446946	.442313	.335586	.404691	.354832	.254292	.349109	.352955	.311444
49.189511	38.956114	30.241637	15.584782	10.007475	10.594623	9.397084	8.834802	9.271997
100.000000	100.000000	100.000000	100.000000	100.000000	100.000000	100.000000	100.000000	100.000000

a See note *b* on p. 380.

F.—TABLE EXHIBITING THE PERCENTAGES OF RECEIPTS FROM SPECIFIC

ARTICLES AND OCCUPATIONS.	1879.	1880.	1881.	1882.	1883.
ARTICLES AND OCCUPATIONS NOW TAXABLE, INCLUDING PENALTIES—continued.					
PERCENTAGES OF COLLECTIONS UNDER RE- PEALED LAWS.*					
Manufactures and products	<i>a</i> 0.262551	<i>a</i> 0.183130	<i>a</i> 0.109841	<i>a</i> 0.055447	<i>a</i> 0.049499
Gross receipts.....					
Sales.....					
Special taxes not elsewhere enumerated.....					
Income			.002225		
Legacies.....					
Successions.....					
Articles in Schedule A.....					
Bank capital and deposits.....	2.795842	2.668087	2.767661	3.568599	2.582144
Adhesive stamps.....	5.887003	6.158531	5.836460	5.533368	5.276032
Miscellaneous collections.....					
Total percentages of collections under repealed laws.....	8.945396	9.009748	8.716187	9.157414	7.907675
RECAPITULATION.					
Percentages of—					
Receipts from spirits	46.147290	49.138430	49.458160	47.502754	51.232659
Receipts from tobacco	35.231340	31.216830	31.562227	32.218981	29.005623
Receipts from fermented liquors.....	9.418420	10.303688	10.090076	10.982085	11.642836
Receipts from oleomargarine					
Receipts from filled cheese.....					
Receipts from bank circulation	.012205	.023108	.003164	.002913	.000539
Receipts from opium					
Receipts from playing cards.....					
Penalties, etc., collected.....	.245349	.308196	.170186	.135853	.210668
Collections under repealed laws.....	8.945396	9.009748	8.716187	9.157414	7.907675
Total	100.000000	100.000000	100.000000	100.000000	100.000000

* See note *a* on p. 374.

AND GENERAL SOURCES OF INTERNAL REVENUE, ETC.—Continued.

1884.	1885.	1886.	1887.	1888.	1889.	1890.	1891.
<i>a</i> 0.020019	<i>a</i> 0.018143	<i>a</i> 0.020701	<i>a</i> 0.018097	<i>a</i> 0.007838	<i>a</i> 0.004633	<i>a</i> 0.006455	<i>a</i> 0.002520
.....							
.....							
.045743	.....	.....	.....	.....	.....	.....	.....
.....							
.....							
.001604	.002076	.....	.....	.....	.....	.....	.....
.150604	.001450	.006747	.006544	.000019	.000011	.005266	.000159
.....							
.217970	.021669	.027448	.024641	.007857	.004644	.011721	.002679
.....							
63.240715	60.052068	59.102284	55.394494	55.745300	56.772625	57.286405	57.065584
21.431592	23.489438	23.872265	25.335536	24.662834	24.345466	23.815045	22.457752
14.871591	16.216509	16.831692	18.447228	18.760460	18.124403	18.239483	19.560413
.....	.....	.....	.609193	.695057	.683183	.551417	.738125
.....							
.000363	.022238	.....	.003609	.003380	.004747	.000049	.....
.....							
.237769	.198078	.166311	.185299	.125112	.064932	.095880	.175447
.217970	.021669	.027448	.024641	.007857	.004644	.011721	.002679
100.000000	100.000000	100.000000	100.000000	100.000000	100.000000	100.000000	100.000000

a See note *b* on p. 380.

F.—TABLE EXHIBITING THE PERCENTAGES OF RECEIPTS FROM SPECIFIC AND GENERAL SOURCES OF INTERNAL REVENUE, ETC.—Continued.

ARTICLES AND OCCUPATIONS.	1892.	1893.	1894.	1895.	1896.	1897.
ARTICLES AND OCCUPATIONS NOW TAXABLE, INCLUDING PENALTIES—continued.						
PERCENTAGES OF COLLECTIONS UNDER REPEALED LAWS.*						
Manufactures and products.....	<i>a</i> 0. 001429	<i>a</i> 0. 004291	<i>a</i> 0. 001069	<i>a</i> 0. 000263	0. 000358	0. 006219
Gross receipts						
Sales						
Special taxes, not elsewhere enumerated						
Income				. 053845		
Legacies.....						
Successions.....						
Articles in Schedule A.....						
Bank capital and deposits						
Adhesive stamps	. 000428					
Miscellaneous collections.....						
Total percentages of collections under repealed laws..	. 001857	. 004291	. 001069	. 054108	. 000358	. 006219
RECAPITULATION.						
Percentages of—						
Receipts from spirits.....	59. 347095	58. 830637	57. 933104	55. 752052	54. 940906	55. 932867
Receipts from tobacco.....	20. 148829	19. 806660	19. 445675	20. 736978	20. 916366	20. 945562
Receipts from fermented liquors	19. 522899	20. 216133	21. 346143	22. 088296	23. 008986	22. 147219
Receipts from oleomargarine...	. 823051	1. 037635	1. 171693	. 983769	. 830503	. 705315
Receipts from filled cheese.....						. 012954
Receipts from bank circulation..			. 000002		. 000092	. 000058
Receipts from opium.....	. 000455	. 000078	. 000279		. 000015	
Receipts from playing cards...				. 266955	. 176975	. 171400
Penalties, etc., collected.....	. 155814	. 104566	. 102635	. 117842	. 125799	. 078406
Collections under repealed laws	. 001857	. 004291	. 001069	. 054108	. 000358	. 006219
Total	100. 000000	100. 000000	100. 000000	100. 000000	100. 000000	100. 000000

* See note *a* on p. 374. *a* See note *b* on p. 380.

RETURNS OF MANUFACTURED TOBACCO UNDER EACH ACT OF LEGISLATION.

G.—STATEMENT SHOWING THE AMOUNT OF INTERNAL REVENUE DERIVED FROM EACH KIND OF MANUFACTURED TOBACCO, INCLUDING SNUFF, AT EACH RATE OF TAX UNDER THE SEVERAL ENACTMENTS, THE QUANTITIES OF THE SAME ON WHICH TAX WAS PAID, THE DATE WHEN EACH RATE OF TAX WAS IMPOSED AND REPEALED, AND THE LENGTH OF TIME THE SEVERAL RATES WERE IN FORCE FROM JULY 1, 1862, TO JUNE 30, 1897.

Description of tobacco.	Rates of tax per pound.	Dates of acts—		Length of time rates were in force.	Aggregate collections.	Aggregate quantities.	Remarks.
		Imposing tax.	Repealing tax.				
Smoking, made exclusively of stems.....	<i>Cents.</i> 2	July 1, 1862	Mar. 3, 1863	<i>Months.</i> 6	\$58,430.09	<i>Pounds.</i> 2,921,505	The act of July 1, 1862, went into operation Sept. 1, 1862. So far as the other acts referred to in this table relate to the tax on manufactured tobacco and snuff, they went into operation immediately on their passage, except the following:
Do	5	Mar. 3, 1863	June 30, 1864	16	85,158.90	1,703,177	
Smoking, prepared with all the stems in	5	July 1, 1862	do	22	1,695,128.41	33,902,568	
Cavendish, plug, twist, fine-cut, valued at not over 30 cents per pound.....	10	do	Mar. 3, 1863	6	81,005.44	810,054	
Cavendish, plug, twist, fine-cut, valued at over 30 cents per pound.....	15	do	do	6	1,297,900.83	8,652,673	
Cavendish, plug, twist, fine-cut, and manufactured tobacco of all descriptions, except smoking tobacco.....	15	Mar. 3, 1863	June 30, 1864	16	8,251,536.81	55,010,245	<i>Dates of acts.</i> Mar. 3, 1865 July 13, 1866 June 6, 1872 Mar. 1, 1879 Mar. 3, 1883 Oct. 1, 1890 <i>Dates when they took effect.</i> Apr. 1, 1865 Aug. 1, 1866 July 1, 1872 May 1, 1879 May 1, 1883 Jan. 1, 1891
Snuff.....	20	July 1, 1862	do	22	375,739.68	1,878,698	
Smoking, made exclusively of stems.....	15	June 30, 1864	July 13, 1866	25	1,403,171.69	9,354,477	<i>Dates of acts.</i> Mar. 3, 1865 July 13, 1866 June 6, 1872 Mar. 1, 1879 Mar. 3, 1883 Oct. 1, 1890 <i>Dates when they took effect.</i> Apr. 1, 1865 Aug. 1, 1866 July 1, 1872 May 1, 1879 May 1, 1883 Jan. 1, 1891
Smoking, prepared with all the stems in, and fine-cut shorts.....	25	do	Mar. 3, 1865	9	1,519,332.16	6,077,328	
Cavendish, plug, twist, etc., and fine-cut chewing.....	35	do	do	9	4,407,940.92	12,594,116	<i>Dates of acts.</i> Mar. 3, 1865 July 13, 1866 June 6, 1872 Mar. 1, 1879 Mar. 3, 1883 Oct. 1, 1890 <i>Dates when they took effect.</i> Apr. 1, 1865 Aug. 1, 1866 July 1, 1872 May 1, 1879 May 1, 1883 Jan. 1, 1891
Snuff.....	35	do	do	9	122,008.44	348,595	
Twisted by hand.....	30	Mar. 3, 1865	July 13, 1866	16	14,055.22	46,850	<i>Dates of acts.</i> Mar. 3, 1865 July 13, 1866 June 6, 1872 Mar. 1, 1879 Mar. 3, 1883 Oct. 1, 1890 <i>Dates when they took effect.</i> Apr. 1, 1865 Aug. 1, 1866 July 1, 1872 May 1, 1879 May 1, 1883 Jan. 1, 1891
Smoking of all kinds not otherwise provided for.....	35	do	do	16	964,637.18	2,756,106	
Cavendish, plug, twist, etc., and fine-cut chewing.....	40	do	do	16	10,244,302.08	25,610,755	<i>Dates of acts.</i> Mar. 3, 1865 July 13, 1866 June 6, 1872 Mar. 1, 1879 Mar. 3, 1883 Oct. 1, 1890 <i>Dates when they took effect.</i> Apr. 1, 1865 Aug. 1, 1866 July 1, 1872 May 1, 1879 May 1, 1883 Jan. 1, 1891
Snuff.....	40	do	do	16	2,302,850.95	5,757,126	
Smoking, not sweetened, stemmed, or butted.....	15	do	do	40	3,509,109.31	23,394,062	<i>Dates of acts.</i> Mar. 3, 1865 July 13, 1866 June 6, 1872 Mar. 1, 1879 Mar. 3, 1883 Oct. 1, 1890 <i>Dates when they took effect.</i> Apr. 1, 1865 Aug. 1, 1866 July 1, 1872 May 1, 1879 May 1, 1883 Jan. 1, 1891
Twisted by hand, etc., and fine-cut shorts.....	30	July 13, 1866	do	24	520,451.69	1,734,839	
Smoking, sweetened, stemmed, or butted.....	40	do	do	24	1,432,690.26	3,581,726	<i>Dates of acts.</i> Mar. 3, 1865 July 13, 1866 June 6, 1872 Mar. 1, 1879 Mar. 3, 1883 Oct. 1, 1890 <i>Dates when they took effect.</i> Apr. 1, 1865 Aug. 1, 1866 July 1, 1872 May 1, 1879 May 1, 1883 Jan. 1, 1891
Chewing.....	40	do	do	24	24,730,334.08	61,825,835	
Chewing, etc., smoking, etc., part of the stems removed.....	32	July 20, 1868	June 6, 1872	47	71,496,377.90	223,426,181	<i>Dates of acts.</i> Mar. 3, 1865 July 13, 1866 June 6, 1872 Mar. 1, 1879 Mar. 3, 1883 Oct. 1, 1890 <i>Dates when they took effect.</i> Apr. 1, 1865 Aug. 1, 1866 July 1, 1872 May 1, 1879 May 1, 1883 Jan. 1, 1891
Smoking, exclusively of stems, etc.....	16	do	do	47	18,581,687.27	116,135,545	
Snuff.....	32	do	do	129	8,940,719.33	27,939,746	<i>Dates of acts.</i> Mar. 3, 1865 July 13, 1866 June 6, 1872 Mar. 1, 1879 Mar. 3, 1883 Oct. 1, 1890 <i>Dates when they took effect.</i> Apr. 1, 1865 Aug. 1, 1866 July 1, 1872 May 1, 1879 May 1, 1883 Jan. 1, 1891
All kinds, except snuff, cigars, cheroots, and cigarettes.....	20	June 6, 1872	Mar. 3, 1875	32	61,776,790.09	308,883,949	
Do	24	Mar. 3, 1875	Mar. 1, 1879	50	101,509,974.77	422,958,229	<i>Dates of acts.</i> Mar. 3, 1865 July 13, 1866 June 6, 1872 Mar. 1, 1879 Mar. 3, 1883 Oct. 1, 1890 <i>Dates when they took effect.</i> Apr. 1, 1865 Aug. 1, 1866 July 1, 1872 May 1, 1879 May 1, 1883 Jan. 1, 1891
All kinds, except cigars, cheroots, and cigarettes.....	16	Mar. 1, 1879	Mar. 3, 1883	48	96,557,414.98	603,483,843	
Do	8	Mar. 3, 1883	Oct. 1, 1890	92	128,456,304.79	1,605,703,809	<i>Dates of acts.</i> Mar. 3, 1865 July 13, 1866 June 6, 1872 Mar. 1, 1879 Mar. 3, 1883 Oct. 1, 1890 <i>Dates when they took effect.</i> Apr. 1, 1865 Aug. 1, 1866 July 1, 1872 May 1, 1879 May 1, 1883 Jan. 1, 1891
Do	6	Oct. 1, 1890	do	78	102,064,915.65	1,701,081,927	
Total.....					652,399,968.92	5,267,573,964	

RETURNS OF MANUFACTURED TOBACCO, BY FISCAL YEARS.

G.—STATEMENT SHOWING THE TOTAL INTERNAL-REVENUE RECEIPTS FROM SNUFF, CHEWING AND SMOKING TOBACCO, AT THE SEVERAL DIFFERENT RATES OF TAX, TOGETHER WITH THE QUANTITIES OF THE SAME ON WHICH TAX WAS PAID, AND THE AVERAGE RATE OF TAX PER POUND ON THE AGGREGATE QUANTITIES TAXED EACH YEAR, BY FISCAL YEARS, FROM SEPTEMBER 1, 1862, TO JUNE 30, 1897.

Fiscal years ended June 30—	Rates of tax at which collections were made.	Aggregate collections at each rate.	Aggregate quantities at each rate.	Aggregate collections for each fiscal year.	Aggregate quantities for each fiscal year.	Average rate of tax for each fiscal year.
	<i>Cents.</i>		<i>Pounds.</i>		<i>Pounds.</i>	<i>Cents.</i>
1863.....	2 5 10 15 20	\$58,430.09 276,368.85 81,005.44 2,163,168.05 34,466.18	2,921,505 5,527,377 810,054 14,421,120 172,331	\$2,613,438.61	23,852,387	10.96
1864.....	5 15 20	1,209,589.63 5,877,095.11 240,934.24	24,191,792 39,180,634 1,204,671			
1865.....	5 15 20 25 30 35 40	294,328.83 2,018,805.41 100,339.26 1,088,146.66 7,802.77 4,028,865.16 762,084.46	5,886,576 13,458,702 501,697 4,352,586 26,009 11,511,042 1,905,210			
1866.....	15 25 30 35 40	893,540.76 431,185.50 6,252.45 1,465,721.38 10,241,395.64	5,956,938 1,724,742 20,841 4,187,775 25,603,489			
1867.....	15 30 40	1,758,906.94 231,730.38 14,053,205.18	11,726,046 772,435 35,133,013			
1868.....	15 30 40	1,750,202.37 288,721.31 13,653,492.09	11,668,016 962,404 34,133,730	15,692,415.77	46,764,150	33.56
1869.....	16 32	3,206,544.83 14,164,518.81	20,040,905 44,264,121			
1870.....	16 32	4,591,702.81 19,708,780.61	28,698,143 61,589,939			
1871.....	16 32	4,882,821.83 20,677,717.84	30,517,636 64,617,868			
1872.....	16 32	5,896,206.33 18,674,569.26	36,851,290 58,358,029			
1873.....	16 20 32	4,411.47 22,217,127.93 1,176,318.82	27,572 111,085,640 3,675,996	21,938,955.59	107,747,691	20.36
1874.....	20 32	20,900,509.67 1,038,445.92	104,502,548 3,245,143			
1875.....	20 24 32	18,653,043.29 5,480,683.19 1,067,033.03	93,265,216 22,836,180 3,334,478			
1876.....	20 24 32	4,656.47 25,689,656.09 1,061,467.64	23,282 107,040,234 3,317,086			
1877.....	20 24 32	1,104.01 27,051,968.37 1,095,695.52	5,520 112,716,535 3,424,048			
1878.....	20 24 32	93.00 25,320,065.08 1,063,714.22	465 105,500,271 3,324,107	25,606,010.25	120,398,458	21.27
1879.....	16 20 24 32	6,933,652.30 11.40 17,963,510.99 708,835.56	43,335,327 57 74,847,963 2,215,111			
1880.....	16 20 24	21,802,775.62 244.32 1,743.80	136,267,347 1,221 7,266			
1881.....	16 24	23,521,493.16 977.47	147,009,332 4,073			
1882.....	16 24	25,811,023.06 1,369.78	161,318,894 5,707			
1883.....	16 8	18,487,001.46 4,385,423.89	115,543,759 54,817,799	13,936,258.99	174,196,064	08
1884.....	16 8	1,147.80 13,935,111.19	7,174 174,188,890			
1885.....	16 8	321.58 14,462,032.25	2,010 180,775,403			
1886.....	8	15,327,379.22	191,592,240			
1887.....	8	16,519,961.72	206,499,521			

G.—STATEMENT SHOWING THE TOTAL INTERNAL-REVENUE RECEIPTS FROM SNUFF, CHEWING AND SMOKING TOBACCO, ETC.—Continued.

Fiscal years ended June 30—	Rates of tax at which collections were made.	Aggregate collections at each rate.	Aggregate quantities at each rate.	Aggregate collections for each fiscal year.	Aggregate quantities for each fiscal year.	Average rate of tax for each fiscal year.
	<i>Cents.</i>		<i>Pounds.</i>		<i>Pounds.</i>	<i>Cents.</i>
1888.....	8	\$16, 749, 008. 18	209, 362, 602	\$16, 749, 008. 18	209, 362, 602	8
1889.....	8	17, 721, 989. 51	221, 524, 869	17, 721, 989. 51	221, 524, 869	8
1890.....	8	19, 063, 212. 63	238, 290, 158	19, 063, 212. 63	238, 290, 158	8
1891.....	8	10, 292, 102. 04	128, 651, 275	17, 806, 788. 06	253, 896, 042	7. 01
	6	7, 514, 686. 02	125, 244, 767			
1892.....	8	84. 16	1, 052	15, 907, 603. 40	265, 126, 372	6
	6	15, 907, 519. 24	265, 125, 320			
1893.....	6	15, 858, 758. 54	264, 312, 643	15, 858, 758. 54	264, 312, 643	6
1894.....	6	14, 824, 733. 83	247, 078, 897	14, 824, 733. 83	247, 078, 897	6
1895.....	6	15, 546, 066. 73	259, 101, 112	15, 546, 066. 73	259, 101, 112	6
1896.....	6	15, 972, 944. 17	266, 215, 736	15, 972, 944. 17	266, 215, 736	6
1897.....	6	16, 440, 207. 12	274, 003, 452	16, 440, 207. 12	274, 003, 452	6
Total .....	.....	652, 399, 968. 92	5, 267, 573, 964	652, 399, 968. 92	5, 267, 573, 964	12. 39

RETURNS OF CIGARS, CHEROOTS, AND CIGARETTES UNDER EACH ACT OF LEGISLATION.

G.--STATEMENT SHOWING THE AMOUNT OF INTERNAL REVENUE DERIVED FROM CIGARS, CHEROOTS, AND CIGARETTES AT EACH RATE OF TAX UNDER THE SEVERAL ENACTMENTS, THE NUMBER OF THE SAME RETURNED FOR TAXATION (EXCLUSIVE OF CIGARETTES ON WHICH AN AD VALOREM TAX WAS PAID, THE NUMBER OF WHICH CAN NOT BE ASCERTAINED), THE DATE WHEN EACH RATE OF TAX WAS IMPOSED AND REPEALED, AND THE LENGTH OF TIME THE SEVERAL RATES WERE IN FORCE, FROM JULY 1, 1862, TO JUNE 30, 1897.

Description.	Rates of tax.	Dates of acts—		Length of time rates were in force.	Aggregate collections.	Aggregate number.
		Imposing tax.	Repealing tax.			
Cigars valued at not over \$5 per M.....	\$1.50 per M.....	* July 1, 1862	June 30, 1864	<i>Months.</i> 22	\$116, 494. 05	77, 662, 699
Valued at over \$5 and not over \$10 per M.....	\$2 per M.....	do.....	do.....	22	357, 424. 05	178, 712, 025
Valued at over \$10 and not over \$20 per M.....	\$2.50 per M.....	do.....	do.....	22	667, 084. 83	266, 833, 932
Valued at over \$20 per M.....	\$3.50 per M.....	do.....	do.....	22	591, 011. 15	168, 860, 328
Cigars of all descriptions†.....	Average \$2.37½ per M.....	do.....	do.....	22	380, 722. 47	160, 304, 197
Cigars valued at not over \$5 per M.....	\$3 per M.....	June 30, 1864	† Mar. 3, 1865	9	50, 317. 26	16, 772, 420
Cigars valued at not over \$5 per M.....	do.....	do.....	do.....	9	1, 038, 461. 09	346, 153, 696
Valued at over \$5 and not over \$15 per M.....	\$8 per M.....	do.....	do.....	9	1, 108, 743. 78	138, 592, 972
Valued at over \$15 and not over \$30 per M.....	\$15 per M.....	do.....	do.....	9	386, 978. 42	25, 798, 561
Valued at over \$30 and not over \$45 per M.....	\$25 per M.....	do.....	do.....	9	73, 442. 52	2, 937, 700
Valued at over \$45 per M.....	\$40 per M.....	do.....	do.....	9	9, 462. 12	236, 553
Cigarettes valued at not over \$6 per 100 packages of 25 each.....	\$1 per 100 packages.....	do.....	do.....	9	5, 328. 77	13, 321, 925
Valued at over \$6 per 100 packages of 25 each.....	\$3 per 100 packages.....	do.....	do.....	9	6, 297. 68	5, 248, 066
Cigarettes made wholly of tobacco.....	\$3 per M.....	do.....	do.....	9	1, 790. 07	596, 690
Cigars and cheroots made wholly of tobacco or of any substitutes therefor.....	\$10 per M.....	Mar. 3, 1865	§ July 13, 1866	16	3, 498, 787. 84	349, 878, 784
Cigarettes valued at not over \$5 per 100 packages of 25 each.....	5 cents per package.....	do.....	do.....	16	1, 516. 99	349, 878, 784
Valued at over \$5 per 100 packages of 25 each.....	5 per cent.....	do.....	do.....	16	1, 056. 37	Unknown.
Cigarettes made wholly of tobacco or of any substitutes therefor.....	\$10 per M.....	do.....	do.....	16	752. 99	75, 299
Cigars, cigarettes, or cheroots, valued at \$8 per M or less.....	\$2 per M.....	July 13, 1866	Mar. 2, 1867	7	211, 416. 22	105, 708, 110
Valued at over \$8 and not over \$12 per M.....	\$4 per M.....	do.....	do.....	7	454, 082. 13	113, 520, 532
Valued at over \$12 per M.....	\$4 and 20 per cent per M.....	do.....	do.....	7	2, 575, 490. 40	180, 378, 686
Cigars, cigarettes, and cheroots of all descriptions.....	\$5 per M.....	Mar. 2, 1867	July 20, 1868	17	3, 372, 670. 90	674, 534, 180
Cigars and cheroots of all descriptions.....	do.....	July 20, 1868	Mar. 3, 1875	79	50, 066, 756. 38	10, 013, 351, 276
Cigarettes weighing not over 3 pounds per M.....	\$1.50 per M.....	do.....	do.....	79	206, 642. 64	137, 761, 759
Weighting over 3 pounds per M.....	\$5 per M.....	do.....	do.....	79	3, 070. 63	614, 126
Cigars and cheroots of all descriptions.....	\$6 per M.....	Mar. 3, 1875	|| Mar. 3, 1883	98	111, 314, 138. 54	18, 552, 356, 425
Cigarettes weighing not over 3 pounds per M.....	\$1.75 per M.....	do.....	do.....	98	4, 657, 410. 36	2, 661, 377, 349
Weighting over 3 pounds per M.....	\$6 per M.....	do.....	do.....	98	5, 071. 50	845, 250
Cigars and cheroots of all descriptions.....	\$3 per M.....	Mar. 3, 1883	do.....	170	171, 320, 198. 60	57, 106, 732, 866
Cigarettes weighing not over 3 pounds per M.....	50 cents per M.....	do.....	do.....	170	17, 360, 587. 28	34, 721, 174, 560
Weighting over 3 pounds per M.....	\$3 per M.....	do.....	do.....	170	13, 641. 63	4, 547, 211
Total.....	.....	.....	.....	.....	369, 856, 849. 66	126, 025, 646, 672

* The act of July 1, 1862, went into operation September 1, 1862.

† The collections opposite this heading assessed under the act of July 1, 1862, at the several rates of \$1.50, \$2, \$2.50, and \$3.50 per M, were returned in one aggregate during the fiscal year ended June 30, 1865.

‡ The act of March 3, 1865, so far as it relates to tobacco, took effect April 1, 1865.

§ The act of July 13, 1866, so far as it relates to tobacco, took effect August 1, 1866.

|| The act of March 3, 1883, so far as it relates to tobacco, took effect May 1, 1883.

RETURNS OF CIGARS, CHEROOTS, AND CIGARETTES, BY FISCAL YEARS.

G.—STATEMENT SHOWING THE TOTAL INTERNAL-REVENUE RECEIPTS FROM CIGARS, CHEROOTS, AND CIGARETTES AT THE SEVERAL DIFFERENT RATES OF TAX, TOGETHER WITH THE NUMBER OF THE SAME ON WHICH THE TAX WAS PAID DURING EACH FISCAL YEAR, FROM SEPTEMBER 1, 1862, TO JUNE 30, 1897.

Fiscal years ended June 30—	Articles.	Rates of tax at which collections were made.	Aggregate collections at each rate.	Aggregate number at each rate.	Aggregate collections for each fiscal year.	Aggregate number for each fiscal year.
1863	Cigars	\$1.50 per M.....	\$52,210.01	34,806,673	\$476,589.29	199,288,284
	do	\$2 per M.....	101,211.05	50,605,525		
	do	\$2.50 per M.....	188,495.18	75,398,072		
	do	\$3.50 per M.....	134,673.05	38,478,014		
1864.....	do	\$1.50 per M.....	64,284.04	42,856,026	1,255,424.79	492,780,700
	do	\$2 per M.....	256,213.00	128,106,500		
	do	\$2.50 per M.....	478,589.65	191,435,860		
	do	\$3.50 per M.....	456,338.10	130,382,314		
1865.....	do	\$3 per M.....	1,088,778.35	362,926,116	3,087,421.51	713,001,099
	do	\$8 per M.....	1,108,743.78	138,592,972		
	do	\$10 per M.....	24,348.90	2,434,890		
	do	\$15 per M.....	386,978.42	25,798,561		
	do	\$25 per M.....	73,442.52	2,937,700		
	do	\$40 per M.....	9,462.12	236,553		
	do	* 380,722.47	160,304,197			
	Cigarettes	\$1 per 100 packages of 25 each.	5,328.77	13,321,925		
	do	\$3 per 100 packages of 25 each.	6,297.68	5,248,066		
	do	\$3 per M.....	1,790.07	596,690		
	do	5 cents per package of 25 each.	1,166.27	583,135		
	do	5 per cent.....	159.22			
1866.....	do	\$10 per M.....	202.94	20,294	3,476,236.86	347,674,259
	Cigars	do	3,474,438.94	347,443,894		
	Cigarettes	5 cents per package of 25 each.	350.72	175,360		
	do	5 per cent.....	897.15			
1867.....	do	\$10 per M.....	550.05	55,005	3,661,984.39	483,806,456
	Cigars and cigarettes.	\$2 per M.....	211,416.22	105,708,110		
	do	\$4 per M.....	454,082.13	113,520,532		
	do	\$4 per M and 20 per cent.	2,575,490.40	84,199,128		
1868.....	do	\$5 per M.....	420,995.64	180,378,686	2,951,675.26	590,335,052
	do	do	2,951,675.26	590,335,052		
1869.....	Cigars	do	4,957,679.67	991,535,934	4,960,952.67	993,287,429
	Cigarettes	\$1.50 per M.....	2,350.49	1,566,993		
	do	\$5 per M.....	922.51	184,502		
1870.....	Cigars	do	5,697,353.87	1,139,470,774	5,718,780.04	1,153,352,191
	Cigarettes	\$1.50 per M.....	20,563.25	13,708,833		
	do	\$5 per M.....	862.92	172,584		
1871.....	Cigars	do	6,569,568.02	1,313,913,604	6,598,173.24	1,332,844,357
	Cigarettes	\$1.50 per M.....	28,306.52	18,871,013		
	do	\$5 per M.....	298.70	59,740		
1872.....	Cigars	do	7,535,074.61	1,507,014,922	7,566,156.86	1,527,705,972
	Cigarettes	\$1.50 per M.....	31,017.00	20,678,000		
	do	\$5 per M.....	65.25	13,050		
1873.....	Cigars	do	8,899,732.98	1,779,946,596	8,940,391.48	1,807,034,646
	Cigarettes	\$1.50 per M.....	40,620.75	27,080,500		
	do	\$5 per M.....	37.75	7,550		
1874.....	Cigars	do	9,289,896.49	1,857,979,298	9,333,592.24	1,886,697,498
	Cigarettes	\$1.50 per M.....	42,812.25	28,541,500		
	do	\$5 per M.....	883.50	176,700		
1875.....	Cigars	do	7,097,932.84	1,419,586,568	10,205,827.53	1,967,959,663
	do	\$6 per M.....	3,042,451.27	507,075,212		
	Cigarettes	\$1.50 per M.....	40,967.25	27,311,500		
	do	\$1.75 per M.....	24,476.17	13,986,383		
	do	\$5 per M.....				
1876.....	do	\$6 per M.....			11,105,272.45	1,906,227,982
	Cigars	\$5 per M.....	15,285.47	3,057,094		
	do	\$6 per M.....	10,954,501.81	1,825,750,302		
	Cigarettes	\$1.50 per M.....	5.13	3,420		
	do	\$1.75 per M.....	135,480.04	77,417,166		

* These collections, assessed under act of July 1, 1862, at the several different rates of \$1.50, \$2, \$2.50, and \$3.50 per thousand, were returned in one aggregate, the average rate of tax being \$2.37½.

G.—STATEMENT SHOWING THE TOTAL INTERNAL-REVENUE RECEIPTS FROM CIGARS, CHERROOTS, AND CIGARETTES, ETC.—Continued.

Fiscal years ended June 30—	Articles.	Rates of tax at which collections were made.	Aggregate collections at each rate.	Aggregate number at each rate.	Aggregate collections for each fiscal year.	Aggregate number for each fiscal year.
1877.....	Cigars	\$5 per M.....	\$2,981.68	596,336	\$11,061,278.15	1,949,078,513
	do	\$6 per M.....	10,796,477.52	1,799,412,920		
	Cigarettes	\$1.75 per M.....	260,480.95	148,846,257		
1878.....	do	\$6 per M.....	1,338.00	223,000	11,719,226.39	2,070,253,337
	Cigars	\$5 per M.....	1,189.28	237,856		
	do	\$6 per M.....	11,428,955.32	1,904,825,887		
1879.....	Cigarettes	\$1.75 per M.....	289,081.79	165,189,594	12,532,452.72	2,257,523,581
	do	\$6 per M.....	61.47	12,294		
	Cigars	\$5 per M.....	12,115,406.82	2,019,234,470		
1880.....	Cigarettes	\$1.75 per M.....	416,984.43	238,276,817	14,922,088.88	2,776,511,614
	do	\$6 per M.....	14,206,819.49	2,367,803,248		
	Cigars	do	715,227.39	408,701,366		
1881.....	do	\$6 per M.....	42.00	7,000	17,088,706.00	3,250,016,780
	Cigars	do	16,095,724.78	2,682,620,797		
	Cigarettes	\$1.75 per M.....	992,927.22	567,386,983		
1882.....	do	\$6 per M.....	54.00	9,000	19,218,422.47	3,595,519,581
	Cigars	do	18,245,852.37	3,040,975,395		
	Cigarettes	\$1.75 per M.....	969,580.30	554,045,886		
1883.....	do	\$6 per M.....	2,989.80	498,300	17,825,189.88	3,867,910,645
	Cigars	do	14,423,096.35	2,403,849,392		
	Cigarettes	\$3 per M.....	2,472,118.80	824,039,600		
1884.....	do	\$1.75 per M.....	853,079.05	487,473,743	10,823,214.28	4,363,709,740
	do	50 cents per M..	76,214.38	152,428,760		
	do	\$6 per M.....	647.70	107,950		
1885.....	do	\$3 per M.....	33.60	11,200	10,606,823.38	4,417,721,871
	Cigars	\$6 per M.....	3,896.44	649,407		
	do	\$3 per M.....	10,364,908.83	3,454,969,610		
1886.....	Cigarettes	\$1.75 per M.....	43	246	11,188,373.60	4,821,859,838
	do	50 cents per M..	453,972.57	907,945,140		
	do	\$3 per M.....	436.01	145,337		
1887.....	Cigars	\$6 per M.....	739.20	123,200	12,157,195.93	5,372,810,643
	do	\$3 per M.....	10,076,548.30	3,358,849,433		
	Cigarettes	\$1.75 per M.....	92.59	52,908		
1888.....	do	50 cents per M..	529,329.14	1,058,658,280	12,465,543.00	5,707,452,750
	do	\$3 per M.....	114.15	38,050		
	Cigars	\$6 per M.....	217.17	36,195		
1889.....	do	\$3 per M.....	10,532,586.88	3,510,862,293	13,380,297.29	6,321,144,663
	Cigarettes	50 cents per M..	655,462.90	1,310,925,800		
	do	\$3 per M.....	106.65	35,550		
1890.....	Cigars	do	11,364,916.33	3,788,305,443	14,766,947.68	7,159,431,527
	Cigarettes	50 cents per M..	792,247.20	1,584,494,400		
	do	\$3 per M.....	32.40	10,800		
1891.....	Cigars	do	11,534,179.95	3,844,726,650	15,092,889.67	7,441,782,257
	Cigarettes	50 cents per M..	931,363.05	1,862,726,100		
	do	\$3 per M.....	11,602,156.92	3,867,385,640		
1892.....	Cigars	do	1,075,743.08	2,151,486,160	16,030,953.20	7,990,895,817
	Cigarettes	50 cents per M..	87.60	29,200		
	do	\$3 per M.....	12,263,669.95	4,087,889,983		
1893.....	Cigars	do	1,116,627.34	2,233,254,680	13,793,164.79	7,250,700,563
	Cigarettes	50 cents per M..	13,424,678.30	4,474,892,767		
	do	\$3 per M.....	1,342,269.38	2,684,538,760		
1894.....	Cigars	do	13,646,398.25	4,548,799,417	14,158,840.90	7,492,450,117
	Cigarettes	50 cents per M..	1,446,491.42	2,892,982,840		
	do	\$3 per M.....	14,442,591.35	4,814,197,117		
1895.....	Cigars	do	1,588,346.85	3,176,693,700	14,738,684.94	8,281,554,680
	Cigarettes	50 cents per M..	15.00	5,000		
	do	\$3 per M.....	12,200,752.30	4,066,917,433		
1896.....	Cigars	do	1,591,787.38	3,183,574,760	14,270,090.30	8,216,421,567
	Cigarettes	50 cents per M..	625.11	208,370		
	do	\$3 per M.....	12,491,917.32	4,163,972,440		
1897.....	Cigars	do	1,663,701.89	3,327,403,780	126,025,646,672	126,025,646,672
	Cigarettes	50 cents per M..	3,221.69	1,073,897		
	do	\$3 per M.....	12,713,267.83	4,237,755,943		
Total.....	Cigars	do	2,021,195.82	4,042,391,640	369,856,849.66	126,025,646,672
	Cigarettes	50 cents per M..	4,221.29	1,407,097		
	do	\$3 per M.....	12,189,507.29	4,063,169,097		
Total.....	Cigars	do	2,075,834.88	4,151,669,760	126,025,646,672	126,025,646,672
	Cigarettes	50 cents per M..	4,748.13	1,582,710		
	do	\$3 per M.....	369,856,849.66	126,025,646,672		

PRODUCTION OF DISTILLED SPIRITS.

G.—STATEMENT OF THE PRODUCTION OF DISTILLED SPIRITS IN THE UNITED STATES, AS SHOWN BY THE RETURNS TO THE OFFICE OF THE COMMISSIONER OF INTERNAL REVENUE, FROM SEPTEMBER 1, 1862, TO JUNE 30, 1897.

8437—26

Fiscal years ended June 30—	Spirits warehoused.										Spirits not warehoused.	Aggregate production.
	Fruit brandies. ^b	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	High wines.	Pure, neutral, or cologne spirits.	Miscellaneous.	Total.		
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
1863.....	178,544	6,405,520	2,834,119	10,277,725	1,603,376	364,963	19,412,985	11,108,023	4,096,342	56,281,597	37,196	a 16,149,954
1864.....	69,340	8,587,081	4,001,048	19,594,283	2,243,455	372,776	18,033,652	13,459,486	5,600,840	71,961,961	248,654	a 85,295,393
1865.....	129,086	15,414,148	6,341,991	21,631,009	2,439,301	394,668	15,210,389	20,657,975	8,265,789	90,484,356	440,607	16,973,974
1866.....	240,124	33,632,615	9,931,609	22,988,969	2,118,506	549,596	14,363,581	23,556,608	10,586,666	117,968,274	515,262	24,062,705
1867.....	381,825	29,575,667	9,224,777	15,201,671	1,704,084	569,134	10,962,379	27,871,293	10,744,156	106,234,986	908,858	32,740,236
1868.....	223,977	8,602,245	4,784,654	10,718,706	1,801,960	545,768	8,701,951	28,295,253	10,502,771	74,237,285	1,223,830	16,910,913
1869.....	200,732	8,896,832	5,089,958	12,385,229	1,711,158	641,724	6,745,688	28,538,680	11,426,470	75,636,471	2,472,011	54,276,742
1870.....	312,197	12,277,750	5,328,043	13,436,916	2,081,165	639,461	3,235,889	27,104,382	10,811,757	75,227,560	1,089,698	72,560,929
1871.....	329,679	19,318,819	7,842,540	11,247,877	1,799,952	656,607	2,396,248	26,538,581	10,543,756	80,674,059	2,965,987	57,048,457
1872.....	673,610	17,015,034	7,313,640	10,337,035	1,857,223	747,025	2,410,923	27,066,219	11,084,500	78,505,209	1,757,202	69,365,443
1873.....	864,704	7,463,609	5,879,690	11,075,639	1,891,246	872,990	1,016,436	29,475,913	12,603,883	71,144,110	766,687	71,202,554
1874.....											1,527,141	69,572,061
1875.....											672,221	62,687,627
1876.....											1,060,859	58,631,868
1877.....											1,527,141	61,439,409
1878.....											1,060,859	57,342,456
1879.....											926,412	72,888,373
1880.....											894,061	91,378,417
1881.....											1,559,737	119,528,011
1882.....											1,048,229	107,283,215
1883.....											1,057,225	75,294,510
1884.....											1,894,696	76,531,167
1885.....											1,177,514	76,405,074
1886.....											1,175,201	81,849,260
1887.....											928,237	79,433,446
1888.....											544,078	71,688,188

^a The returns of spirits distilled from apples, grapes, and peaches were included in the account of spirits distilled from materials other than apples, grapes, and peaches until July 1, 1864.

^b Grape brandy exclusively to 1888 inclusive; apple, peach, and grape brandies to June 3, 1896; apple, peach, grape, pear, pineapple, orange, apricot, berry, and prune brandies since that date.

G.—STATEMENT OF THE PRODUCTION OF DISTILLED SPIRITS IN THE UNITED STATES, AS SHOWN BY THE RETURNS TO THE OFFICE OF THE COMMISSIONER OF INTERNAL REVENUE, FROM SEPTEMBER 1, 1862, TO JUNE 30, 1897—Continued.

Fiscal years ended June 30—	Spirits warehoused.										Spirits not warehoused.	Aggregate production.
	Fruit brandies. <i>b</i>	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	High wines.	Pure, neutral, or cologne spirits.	Miscella- neous.	Total.		
1889.....	Gallons. 952,358	Gallons. 21,960,784	Gallons. 8,749,768	Gallons. 10,939,135	Gallons. 1,471,054	Gallons. 1,029,968	Gallons. 1,029,495	Gallons. 30,439,354	Gallons. 13,738,952	Gallons. 90,310,868	Gallons. 822,682	Gallons. 91,133,550
1890.....	1,137,649	32,474,784	13,355,577	11,354,448	1,657,808	1,202,940	555,572	34,022,619	14,652,180	110,413,577	688,161	111,101,738
1891.....	1,223,725	29,931,415	14,345,389	12,260,821	1,784,312	1,293,874	1,007,070	35,356,126	19,983,382	117,186,114	580,987	117,767,101
1892.....	2,044,893	29,017,797	13,436,827	14,490,987	1,956,318	1,338,617	633,590	37,690,335	16,204,570	116,813,934	1,622,572	118,436,506
1893.....	1,250,276	40,835,873	16,702,240	12,250,380	2,106,765	1,424,490	449,209	37,577,052	17,305,773	129,902,058	1,108,272	131,010,330
1894.....	1,330,289	15,518,349	10,026,544	10,570,070	1,864,595	1,287,977	126,506	35,377,115	14,434,336	90,535,781	1,617,870	92,153,651
1895.....	906,359	18,717,153	12,321,543	8,819,923	1,777,083	1,176,669	209,699	21,062,216	15,865,309	80,855,954	1,053,817	81,909,771
1896.....	1,284,857	16,935,862	9,153,066	9,960,301	1,490,228	1,098,376	198,299	25,564,738	22,187,833	87,873,560	2,118,995	89,992,555
1897.....	620,357	6,113,726	4,269,220	9,503,353	1,294,157	1,159,314	206,739	16,877,306	23,041,833	63,086,005	1,193,070	64,279,075

b Grape brandy exclusively to 1888 inclusive; apple, peach, and grape brandies to June 3, 1896; apple, peach, grape, pear, pineapple, orange, apricot, berry and prune brandies since that date.

No return of the production of the different kinds of warehoused spirits was made prior to July 1, 1877.

RETURNS OF DISTILLED SPIRITS UNDER EACH ACT OF LEGISLATION.

G.—STATEMENT SHOWING THE INTERNAL-REVENUE RECEIPTS FROM DISTILLED SPIRITS AT EACH RATE OF TAX UNDER THE SEVERAL LEGISLATIVE ENACTMENTS, THE QUANTITIES OF THE SAME ON WHICH THE TAX WAS PAID, THE DATE WHEN EACH RATE OF TAX WAS IMPOSED AND REPEALED, AND THE LENGTH OF TIME THE SEVERAL RATES WERE IN FORCE FROM JULY 1, 1862, TO JUNE 30, 1897.

Description of materials.	Rate of tax per gallon.	Dates of acts—		Length of time rates were in force.	Aggregate collections.	Aggregate quantities.	Remarks.
		Imposing tax.	Repealing tax.				
Spirits distilled from whatever materials.....	\$0. 20	July 1, 1862	Mar. 7, 1864	<i>Months.</i> 18	\$15, 568, 415. 08	<i>Gallons.</i> 77, 842, 074	The act of July 1, 1862, went into operation Sept. 1, 1862.
Do	. 60	Mar. 7, 1864	June 30, 1864	4	19, 956, 194. 20	33, 260, 323	The act of June 30, 1864, provided that a tax of \$1.50 per gallon should be levied and collected on all distilled spirits, except brandy distilled from grapes, from July 1, 1864, to Feb. 1, 1865; on and after Feb. 1, 1865, the tax should be \$2 per gallon.
Spirits distilled from whatever materials, except grapes.	1. 50	June 30, 1864	Dec. 22, 1864	6	7, 279, 728. 00	4, 853, 152	
Spirits distilled from whatever materials, except grapes, to Apr. 1, 1865, and from whatever materials, except apples, grapes, or peaches, after Apr. 1, 1865.	2. 00	Dec. 22, 1864	July 20, 1868	43	75, 958, 211. 06	37, 979, 104	The act of Dec. 22, 1864, provided that the tax of \$2 per gallon should take effect Jan. 1, 1865, instead of Feb. 1, 1865.
Spirits distilled from grapes.....	. 25	June 30, 1864	Mar. 3, 1865	9	7, 565. 41	30, 262	So far as the other acts of legislation referred to in this table relate to the tax on spirits, they went into operation immediately on their passage, except the following: <i>Dates of acts.</i> Mar. 3, 1865 July 13, 1866 June 6, 1872 Aug. 28, 1894 <i>Dates when they took effect.</i> Apr. 1, 1865 Sept. 1, 1866 Aug. 1, 1872 Aug. 28, 1894
Do	. 50	Mar. 3, 1865	July 13, 1866	17	47, 721. 48	95, 442	
Spirits distilled from apples or peaches.....	1. 50	do	do	17	240, 218. 28	160, 146	
Spirits distilled from apples, grapes, or peaches.	2. 00	July 13, 1866	Mar. 2, 1867	6	855, 075. 47	427, 538	
Spirits distilled from apples or peaches.....	2. 00	Mar. 2, 1867	July 20, 1868	17	786, 995. 87	393, 499	
Spirits distilled from grapes.....	1. 00	do	do	17	171, 955. 18	171, 956	
Spirits distilled from materials other than apples, grapes, or peaches.	. 50	July 20, 1868	June 6, 1872	48	141, 539, 995. 85	278, 099, 810	
Spirits distilled from apples, grapes, or peaches.	. 50	do	do	48	2, 982, 501. 52	5, 965, 004	
Spirits distilled from materials other than apples, grapes, or peaches.	. 70	June 6, 1872	Mar. 3, 1875	31	117, 701, 193. 17	168, 144, 561	
Spirits distilled from apples, grapes, or peaches.	. 70	do	do	31	3, 553, 933. 12	5, 077, 046	
Spirits distilled from apples, grapes, or peaches.	. 90	Mar. 3, 1875	Aug. 28, 1894	234	1, 271, 747, 156. 40	1, 413, 052, 398	The act of June 3, 1896, provided that pears, pineapples, oranges, apricots, berries, or prunes might be included in the exemptions applicable to distillers of brandy from apples, peaches, or grapes.
Spirits distilled from apples, grapes, or peaches.	. 90	do	do	234	22, 958, 344. 00	25, 509, 269	
Spirits distilled from apples, grapes, or peaches.	1. 10	Aug. 28, 1894	do	34	3, 415, 270. 95	3, 104, 792	
Spirits distilled from materials other than apples, peaches, grapes, pears, pineapples, oranges, apricots, berries, or prunes.	1. 10	do	do	34	186, 435, 421. 86	169, 486, 747	
Total					1, 871, 205, 896. 90	2, 223, 653, 123	

RETURNS OF DISTILLED SPIRITS, BY FISCAL YEARS.

G.—STATEMENT SHOWING THE TOTAL INTERNAL-REVENUE RECEIPTS FROM SPIRITS DISTILLED FROM WHATEVER MATERIALS AT THE SEVERAL DIFFERENT RATES OF TAX, TOGETHER WITH THE QUANTITIES OF THE SAME ON WHICH THE TAX WAS PAID, AND THE AVERAGE RATE OF TAX PER GALLON ON THE AGGREGATE QUANTITIES TAXED EACH YEAR, BY FISCAL YEARS, FROM SEPTEMBER 1, 1862, TO JUNE 30, 1897.

Fiscal years ended June 30—	Rates of tax at which collec- tions were made.	Aggregate collections at each rate.	Aggregate quantities at each rate.	Aggregate collections for each fiscal year.	Aggregate quantities for each fiscal year.	Average rate of tax per gallon.
			<i>Gallons.</i>		<i>Gallons.</i>	
1863.....	\$0. 20	\$3, 229, 990. 79	16, 149, 954	\$3, 229, 990. 79	16, 149, 954	\$0. 20
1864.....	{ .20	11, 372, 719. 13	56, 863, 595	} 28, 431, 797. 83	85, 295, 393	. 33 ³³ / ₁₀₀
	{ .60	17, 059, 078. 70	28, 431, 798			
	{ .20	965, 705. 16	4, 828, 525			
	{ .25	7, 565. 41	30, 262			
1865.....	{ .50	2, 980. 78	5, 961	} 16, 007, 706. 99	16, 973, 974	. 94 ³¹ / ₁₀₀
	{ .60	2, 897, 115. 50	4, 828, 525			
	{ 1. 50	7, 281, 187. 14	4, 854, 125			
	{ 2. 00	4, 853, 153. 00	2, 426, 576			
1866.....	{ .50	44, 740. 70	89, 481	} 29, 482, 077. 99	14, 847, 943	1. 98 ⁵⁶ / ₁₀₀
	{ 1. 50	238, 759. 14	159, 173			
	{ 2. 00	29, 198, 578. 15	14, 599, 289			
1867.....	{ 1. 00	13, 069. 56	13, 070			
	{ 2. 00	29, 151, 339. 78	14, 575, 670	} 29, 164, 409. 34	14, 588, 740	1. 99 ²¹ / ₁₀₀
1868.....	{ 1. 00	158, 885. 62	158, 886			
	{ 2. 00	14, 131, 845. 36	7, 065, 923			
	{ .50	18, 787, 891. 70	37, 575, 783			
1869.....	{ * .60	14, 630, 370. 60	24, 383, 951	} 33, 735, 323. 68	62, 092, 417	. 54 ³³ / ₁₀₀
	{ 2. 00	265, 366. 11	132, 683			
		† 51, 695. 27				
1870.....	. 50	39, 245, 099. 04	78, 490, 198	39, 245, 099. 04	78, 490, 198	. 50
1871.....	. 50	31, 157, 314. 15	62, 314, 628	31, 157, 314. 15	62, 314, 628	. 50
1872.....	. 50	33, 117, 788. 99	66, 235, 578	33, 117, 788. 99	66, 235, 578	. 50
1873.....	{ .50	7, 516, 835. 35	15, 033, 671	} 43, 131, 064. 78	65, 911, 141	. 65 ⁴⁴ / ₁₀₀
	{ .70	35, 614, 229. 43	50, 877, 470			
1874.....	{ .70	43, 807, 093. 70	62, 581, 562			
	{ .70	38, 868, 838. 76	55, 526, 912			
1875.....	{ .90	8, 009, 099. 34	8, 898, 999	} 46, 877, 938. 10	64, 425, 911	. 72 ⁷⁶ / ₁₀₀
1876.....	{ .70	2, 873, 264. 46	4, 104, 664			
	{ .90	48, 517, 225. 97	53, 908, 029			
	{ .70	62, 159. 09	88, 798			
1877.....	{ .90	52, 609, 132. 25	58, 454, 591	} 52, 671, 291. 34	58, 543, 389	. 89 ²⁷ / ₁₀₀
	{ .70	25, 328. 53	36, 184			
1878.....	{ .90	45, 601, 204. 53	50, 668, 005			
	{ .50	15, 502. 27	31, 005			
1879.....	{ .70	2, 767. 03	3, 953	} 47, 709, 464. 24	53, 025, 175	. 89 ²⁸ / ₁₀₀
	{ .90	47, 691, 194. 94	52, 990, 217			
1880.....	{ .70	190. 84	272			
	{ .90	55, 918, 928. 34	62, 132, 143			
1881.....	{ .70	1, 251. 58	1, 788	} 62, 214, 127. 56	69, 127, 206	. 90
	{ .90	62, 212, 875. 98	69, 125, 418			
1882.....	{ .70	2. 17	3			
	{ .90	64, 778, 754. 80	71, 976, 395			
1883.....	. 90	69, 085, 856. 73	76, 762, 063	69, 085, 856. 73	76, 762, 063	. 90
1884.....	. 90	71, 655, 211. 33	79, 616, 901	71, 655, 211. 33	79, 616, 901	. 90
1885.....	{ .70	. 70	1	} 62, 242, 221. 97	69, 158, 025	. 90
	{ .90	62, 242, 221. 27	69, 158, 024			
1886.....	. 90	63, 766, 219. 61	70, 851, 355	63, 766, 219. 61	70, 851, 355	. 90
1887.....	. 90	60, 642, 351. 66	67, 380, 391	60, 642, 351. 66	67, 380, 391	. 90
1888.....	. 90	64, 408, 937. 37	71, 565, 486	64, 408, 937. 37	71, 565, 486	. 90
1889.....	. 90	69, 447, 175. 84	77, 163, 529	69, 447, 175. 84	77, 163, 529	. 90
1890.....	. 90	76, 539, 002. 62	85, 043, 336	76, 539, 002. 62	85, 043, 336	. 90
1891.....	. 90	79, 626, 093. 51	88, 473, 437	79, 626, 093. 51	88, 473, 437	. 90

* A part of the first proviso of section 59, act of July 20, 1868, reads as follows: "A tax of \$4 on each barrel, counting 40 gallons of proof spirits to the barrel, shall be assessed and collected from the owner of any distilled spirits which may be in bonded warehouse at the date of the taking effect of this act, to be paid whenever the same shall be withdrawn from such warehouse." This proviso, in effect, makes the tax 60 cents per gallon on 24,383,951 gallons in warehouse at the time of the passage of that act.

† Section 56 of act approved July 20, 1868, provided that all distilled spirits in bonded warehouse at the time of the passage of that act not withdrawn within nine months should be forfeited to the United States. The act of April 10, 1869, extended the time of the withdrawal of such spirits to June 30, 1869, but imposed a tax of 1 cent per gallon for each month after April 20, 1869. The receipts on account of this additional tax were \$51,695.27.

G.—STATEMENT SHOWING THE TOTAL INTERNAL-REVENUE RECEIPTS FROM SPIRITS DISTILLED FROM WHATEVER MATERIALS AT THE SEVERAL DIFFERENT RATES OF TAX, ETC.—Continued.

Fiscal years ended June 30—	Rates of tax at which collec- tions were made.	Aggregate collections at each rate.	Aggregate quantities at each rate.	Aggregate collections for each fiscal year.	Aggregate quantities for each fiscal year.	Average rate of tax per gallon.
			<i>Gallons.</i>		<i>Gallons.</i>	
1892.....	\$0.90	\$85,541,209.01	95,045,787	\$85,541,209.01	95,045,787	\$0.90
1893.....	.90	89,231,300.05	99,145,889	89,231,300.05	99,145,889	.90
1894.....	.90	79,899,647.52	88,777,387	79,899,647.52	88,777,387	.90
1895.....	{ .90	37,232,644.32	41,369,604	} 74,837,396.01	75,555,742	.99 ⁵ / ₁₀₀
	{ 1.10	37,604,751.69	34,186,138			
1896.....	{ .90	4,027.61	4,475	} 75,327,897.62	68,480,720	1.10
	{ 1.10	75,323,870.01	68,476,245			
1897.....	{ .90	45,185.80	50,206	} 76,967,256.91	69,979,362	1.09 ⁹² / ₁₀₀
	{ 1.10	76,922,071.11	69,929,156			
Total .....	.....	1,871,205,896.90	2,223,653,123	1,871,205,896.90	2,223,653,123	.84 ¹⁶ / ₁₀₀

RETURNS OF FERMENTED LIQUORS, BY FISCAL YEARS.

G.—STATEMENT SHOWING THE INTERNAL-REVENUE RECEIPTS FROM FERMENTED LIQUORS AT ONE DOLLAR PER BARREL AND AT SIXTY CENTS PER BARREL, TOGETHER WITH THE QUANTITIES OF THE SAME ON WHICH TAX WAS PAID DURING EACH FISCAL YEAR, FROM SEPTEMBER 1, 1862, TO JUNE 30, 1897.

Fiscal years ended June 30—	Rates of tax at which collections were made.	Aggregate collections at each rate.	Aggregate quantities at each rate.	Aggregate collections for each fiscal year.	Aggregate quantities in barrels and their equivalents in gallons for each fiscal year.	
			<i>Barrels.</i>		<i>Barrels.</i>	<i>Gallons.</i>
1863.....	{ 1.00	\$885,271.88	885,272	\$1,558,083.41	2,006,625	62,205,375
	{ 60	672,811.53	1,121,353			
1864.....	{ .60	1,376,491.12	2,294,152	2,223,719.73	3,141,381	97,382,811
	{ 1.00	847,228.61	847,229			
1865.....	1.00	3,657,181.06	3,657,181	3,657,181.06	3,657,181	113,372,611
1866.....	1.00	5,115,140.49	5,115,140	5,115,140.49	5,115,140	158,569,340
1867.....	1.00	5,819,345.49	6,207,402	5,819,345.49	6,207,402	192,429,462
1868.....	1.00	5,685,663.70	6,146,663	5,685,663.70	6,146,663	190,546,553
1869.....	1.00	5,866,400.98	6,342,055	5,866,400.98	6,342,055	196,603,705
1870.....	1.00	6,081,520.54	6,574,617	6,081,520.54	6,574,617	203,813,127
1871.....	1.00	7,159,740.20	7,740,260	7,159,740.20	7,740,260	239,948,060
1872.....	1.00	8,009,969.72	8,659,427	8,009,969.72	8,659,427	268,442,237
1873.....	1.00	8,910,823.83	9,633,323	8,910,823.83	9,633,323	298,633,013
1874.....	1.00	8,880,829.68	9,600,897	8,880,829.68	9,600,897	297,627,807
1875.....	1.00	8,743,744.62	9,452,697	8,743,744.62	9,452,697	293,033,607
1876.....	1.00	9,159,675.95	9,902,352	9,159,675.95	9,902,352	306,972,912
1877.....	1.00	9,074,305.93	9,810,060	9,074,305.93	9,810,060	304,111,860
1878.....	1.00	9,473,360.70	10,241,471	9,473,360.70	10,241,471	317,485,601
1879.....	1.00	10,270,352.83	11,103,084	10,270,352.83	11,103,084	344,195,604
1880.....	1.00	12,346,077.26	13,347,111	12,346,077.26	13,347,111	413,760,441
1881.....	1.00	13,237,700.63	14,311,028	13,237,700.63	14,311,028	443,641,868
1882.....	1.00	15,680,678.54	16,952,085	15,680,678.54	16,952,085	525,514,635
1883.....	1.00	16,426,050.11	17,757,892	16,426,050.11	17,757,892	550,494,652
1884.....	1.00	17,573,722.88	18,998,619	17,573,722.88	18,998,619	588,957,189
1885.....	1.00	17,747,006.11	19,185,953	17,747,006.11	19,185,953	594,764,543
1886.....	1.00	19,157,612.87	20,710,933	19,157,612.87	20,710,933	642,038,923
1887.....	1.00	21,387,411.79	23,121,526	21,387,411.79	23,121,526	716,767,306
1888.....	1.00	22,829,202.90	24,680,219	22,829,202.90	24,680,219	765,086,789
1889.....	1.00	23,235,863.94	25,119,853	23,235,863.94	25,119,853	778,715,443
1890.....	1.00	25,494,798.50	27,561,944	25,494,798.50	27,561,944	854,420,264
1891.....	1.00	28,192,327.69	30,478,192	28,192,327.69	30,478,192	944,823,952
1892.....	1.00	29,431,498.06	31,817,836	29,431,498.06	31,817,836	986,352,916
1893.....	1.00	31,962,743.15	34,554,317	31,962,743.15	34,554,317	1,071,183,827
1894.....	1.00	30,834,674.01	33,334,783	30,834,674.01	33,334,783	1,033,378,273
1895.....	1.00	31,044,304.84	33,561,411	31,044,304.84	33,561,411	1,040,403,741
1896.....	1.00	33,139,141.10	35,826,098	33,139,141.10	35,826,098	1,110,609,038
1897.....	1.00	31,841,362.40	34,423,094	31,841,362.40	34,423,094	1,067,115,914
Total .....	.....	537,252,035.64	581,077,529	537,252,035.64	581,077,529	18,013,403,399

NOTE.—Prior to September 1, 1866, the tax on fermented liquors was paid in currency, and the full amount of tax was returned by collectors. From and after that date the tax was paid by stamps, on which a deduction of $7\frac{1}{2}$ per cent was allowed to brewers using them.

RETURNS OF FERMENTED LIQUORS UNDER EACH ACT OF LEGISLATION.

G.—STATEMENT SHOWING THE AMOUNT OF INTERNAL REVENUE DERIVED FROM FERMENTED LIQUORS AT ONE DOLLAR PER BARREL AND AT SIXTY CENTS PER BARREL, UNDER THE ENACTMENTS IMPOSING THOSE RATES, THE QUANTITIES ON WHICH THE TAX WAS PAID, THE DATE WHEN EACH RATE WAS IMPOSED AND WHEN IT ENDED, AND THE LENGTH OF TIME EACH RATE WAS IN FORCE, FROM JULY 1, 1862, TO JUNE 30, 1897.

Articles.	Rates of tax per barrel.	Date of acts.		Length of time rates were in force.	Aggregate collections.	Aggregate quantities.
		First imposing the tax.	Limiting tax.			
Ale, beer, lager beer, porter, and other similar fermented liquors.	\$1.00	July 1, 1862	Mar. 3, 1863	<i>Months.</i> 6	\$885,271.88	<i>Barrels.</i> 885,272
Do.....	.60	Mar. 3, 1863	(Limiting to Mar. 31, 1864.)	13	2,049,302.65	3,415,504
Do.....	1.00	July 1, 1862	.....	399	534,317,461.11	576,776,753
Total .....	.....	.....	.....	.....	537,252,035.64	581,077,529

NOTE.—The act of July 1, 1862, went into operation September 1, 1862. The act of March 3, 1863, provided that the tax on fermented liquors should be 60 cents per barrel from the date of the passage of that act to April 1, 1864. Hence the tax of 60 cents per barrel having expired by limitation April 1, 1864, the tax of \$1 per barrel under act of July 1, 1862, was again revived, and this rate, under different acts, has continued in force from and including that date.

PRODUCTION OF DISTILLED SPIRITS, BY

G.—TABLE SHOWING THE PRODUCTION OF DISTILLED SPIRITS IN THE SEVERAL
JULY 1, 1877, TO

STATES AND TERRITORIES.	FISCAL YEARS ENDED JUNE 30—					
	1878.	1879.	1880.	1881.	1882.	1883.
	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>
Alabama.....	18,793	19,944	11,669	15,466	4,291	14,660
Arizona ^a						
Arkansas.....	47,648	41,630	39,338	54,362	18,239	41,623
California ^b	373,002	327,112	1,148,590	2,082,622	2,497,627	2,274,888
Colorado ^c		3,998	175			
Connecticut ^d	180,658	201,722	79,043	248,201	133,506	92,484
Dakota ^e		82				
Delaware ^f	8,829	9,518	20,669	11,775	29,669	4,638
District of Columbia ^g						
Florida.....	84					181
Georgia.....	151,431	122,029	138,447	200,570	172,951	282,046
Idaho ^h	10,154	10,178	9,274	9,479	8,791	
Illinois.....	20,903,019	29,400,626	33,933,798	36,021,205	32,007,913	25,931,438
Indiana.....	5,752,358	7,184,384	7,945,901	9,045,558	6,384,278	5,154,643
Iowa.....	283,317	236,636	999,449	2,137,454	1,686,794	4,285,162
Kansas ⁱ	397	4,842	42,779	65,086	25,786	2,859
Kentucky.....	6,531,455	8,201,100	15,139,651	32,052,400	30,488,064	10,051,307
Louisiana ^k	193,573	27,550	11,494	3,193	105,936	442
Maine ^l						
Maryland ^m	764,021	977,049	1,700,069	2,448,759	1,740,415	1,224,871
Massachusetts.....	1,644,886	2,294,557	2,521,005	2,192,132	1,769,463	1,856,551
Michigan.....		42	83	9		
Minnesota.....			23,642			
Mississippi ⁿ	1,494	1,621	168	650		1,658
Missouri.....	2,378,035	2,591,988	2,290,956	2,381,719	2,756,346	3,210,884
Montana ^o						1,017
Nebraska ^p	640,184	920,136	1,214,120	1,817,091	1,226,382	1,246,447
Nevada ^q						
New Hampshire ^r	50,135	45,138	48,535	50,242	46,923	39,460
New Jersey.....	205,537	226,563	127,359	507,270	441,901	412,505
New Mexico ^s	2,611	916	1,461	1,821	1,203	531
New York.....	2,631,636	2,906,205	2,504,194	2,428,421	1,936,513	1,818,496
North Carolina.....	247,638	345,495	502,074	654,153	425,396	580,192
Ohio.....	11,070,512	12,557,153	15,318,318	17,129,333	15,746,269	12,265,127
Oregon ^t	1,407	1,355	1,565	1,294	1,747	3,684
Pennsylvania.....	1,461,133	2,114,416	3,203,343	4,745,887	5,009,431	2,343,871
Rhode Island ^u						
South Carolina.....	31,857	32,667	29,218	37,262	28,098	50,077
Tennessee.....	756,191	886,035	879,761	1,471,788	1,099,114	1,030,818
Texas.....	15,920	18,291	2,960	11,057	4,139	7,039
Utah ^v						
Vermont ^w	1,431	1,505	1,400	2,335	1,152	662
Virginia.....	290,345	218,766	318,759	282,788	345,994	232,854
Washington ^x						
West Virginia.....	23,016	54,723	348,673	532,149	400,499	185,222
Wisconsin.....	669,749	902,401	820,477	884,480	738,385	646,173
Wyoming ^y						
Total.....	57,342,456	72,888,373	91,378,417	119,528,011	107,283,215	75,294,510

[For notes to references in this table see pp. 272, 273.]

STATES AND TERRITORIES, FROM 1878 TO 1897.

STATES AND TERRITORIES OF THE UNITED STATES, BY FISCAL YEARS, FROM JUNE 30, 1897.

FISCAL YEARS ENDED JUNE 30—							
1884.	1885.	1886.	1887.	1888.	1889.	1890.	1891.
<i>Gallons.</i> 9,337	<i>Gallons.</i> 11,044	<i>Gallons.</i> 14,068	<i>Gallons.</i> 6,452	<i>Gallons.</i> 1,215	<i>Gallons.</i> 8,603	<i>Gallons.</i> 13,940	<i>Gallons.</i> 10,867
60,483	50,329	42,671	41,987	51,377	71,860	90,028	52,610
1,941,963	1,361,020	660,204	1,062,314	1,305,247	1,133,911	1,151,974	1,847,491
110,666	119,104	142,381	127,050	111,612	100,807	227,302	541,261
10,330	30,380	7,687	14,473				
263,017	240,343	212,226	242,985	310,101	395,101	443,485	527,313
26,197,297	26,494,147	25,149,981	23,784,849	30,818,358	31,498,898	33,004,831	39,606,205
6,156,018	4,163,185	4,750,540	3,679,799	4,238,935	5,608,669	6,435,493	6,052,679
3,501,529	3,993,738	2,396,007	2,036,774	706	575	1,657	353
5,107	6,730	37,613	9,133	1,090	751	880	417
10,592,473	13,601,528	20,738,278	19,488,335	8,714,081	25,288,697	36,373,467	33,433,586
		1,058	623	964	1,463	1,500	168
1,656,539	1,757,709	2,119,260	1,701,295	1,451,705	2,011,094	2,493,119	2,490,751
1,762,929	1,976,763	1,674,516	1,816,550	1,859,741	1,508,916	1,603,662	1,705,339
					1,140,061	3,202,161	2,666,124
647	2,019	972	518				
3,289,313	2,912,840	3,310,277	3,439,366	3,153,896	2,459,855	1,958,916	1,859,076
4,886						417	294
1,469,642	2,153,357	1,607,244	2,298,260	2,897,239	2,174,137	2,709,496	3,663,069
39,478	33,609	25,758	22,742	31,380	20,880	31,835	26,577
443,389	439,368	399,635	674,692	535,765	555,228	382,890	498,154
20	1,141	1,612	2,580	1,852	2,279	2,106	1,087
1,960,802	2,034,262	1,948,889	1,797,039	1,765,499	1,850,715	1,901,097	1,969,839
626,716	481,978	480,078	525,691	589,036	708,971	634,002	748,225
10,821,968	9,719,473	10,336,981	10,780,248	8,783,782	7,923,839	9,253,655	9,571,001
10,062	11,297	8,325	9,007	781	9,183	1,585	1,830
2,691,765	2,555,145	3,363,881	3,729,710	3,283,459	4,196,575	6,386,926	8,061,444
49,410	32,162	38,979	44,266	47,227	33,987	20,691	45,256
1,317,804	873,436	809,574	805,054	857,957	1,337,007	1,611,195	1,071,293
9,010	10,925	16,152	5,418	9,463	4,623	9,392	1,965
937	322	597	863				
313,488	257,223	264,269	191,804	218,748	268,525	243,160	264,144
301,275	228,319	419,906	256,882	130,241	278,537	373,198	520,151
912,867	852,178	869,593	836,687	516,731	539,803	527,678	528,316
76,531,167	76,405,074	81,849,260	79,433,446	71,688,188	91,133,550	111,101,738	117,767,101

410 ANNUAL REPORT OF COMMISSIONER OF INTERNAL REVENUE.

G.—TABLE SHOWING THE PRODUCTION OF DISTILLED SPIRITS IN THE SEVERAL STATES AND TERRITORIES OF THE UNITED STATES, ETC.—Continued.

STATES AND TERRITORIES.	FISCAL YEARS ENDED JUNE 30—					
	1892.	1893.	1894.	1895.	1896.	1897.
	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>
Alabama.....	9,964	18,757	17,850	24,798	68,979	90,000
Arizona <i>a</i>		3,460	1,876	3,821		
Arkansas.....	93,863	96,095	91,578	60,794	107,199	60,130
California <i>b</i>	2,532,464	1,928,544	2,541,276	2,007,138	2,255,614	1,526,963
Colorado <i>c</i>			584	821	1,086	179
Connecticut <i>d</i>	253,440	152,933	178,426	134,937	136,180	170,702
Dakota <i>e</i>						
Delaware <i>f</i>		4,925	13,846	1,165		
District of Columbia <i>g</i>						
Florida.....						235
Georgia.....	431,858	328,624	287,517	254,470	269,218	234,559
Idaho <i>h</i>		285	196	337		
Illinois.....	38,145,689	34,195,674	30,805,317	20,813,355	31,883,205	22,673,064
Indiana.....	6,086,924	6,490,470	4,846,595	6,976,123	9,134,179	8,661,915
Iowa.....	386	156	286	169	192	304
Kansas <i>i</i>	1,646	585	1,700	2,910	1,655	2,756
Kentucky.....	33,756,913	45,471,252	20,159,022	22,815,730	20,046,224	6,779,885
Louisiana <i>k</i>	684	244	163,955	516,233	791,464	823,028
Maine <i>l</i>						
Maryland <i>m</i>	2,775,686	3,101,338	2,668,966	3,095,566	2,644,895	1,487,989
Massachusetts.....	1,893,574	1,963,641	1,831,477	1,579,331	1,452,617	1,319,482
Michigan.....						
Minnesota.....	2,007,793	2,202,506	1,799,426	1,278,664	1,549,695	1,363,086
Mississippi <i>n</i>		335	96			
Missouri.....	3,279,148	4,030,834	2,266,892	1,429,491	962,621	1,220,483
Montana <i>o</i>	839				178	
Nebraska.....	4,951,553	4,016,279	2,119,789	288,261	263,432	1,915,273
Nevada <i>q</i>						
New Hampshire <i>r</i>	34,309	21,545	16,180	12,775	12,834	
New Jersey.....	737,521	639,491	614,443	563,384	614,518	539,120
New Mexico <i>s</i>	1,404	1,630	2,229	1,297	5,622	3,212
New York.....	2,248,485	3,995,468	4,256,857	3,489,216	3,299,212	3,790,176
North Carolina.....	851,219	828,994	714,662	716,297	729,801	644,771
Ohio.....	8,593,321	9,395,873	8,712,704	6,892,438	6,072,630	7,515,413
Oregon <i>t</i>	69,064	65,975	87,407	40,503	53,398	1,603
Pennsylvania.....	7,394,232	9,566,397	5,499,448	6,595,884	4,819,817	1,242,046
Rhode Island <i>u</i>						
South Carolina.....	44,560	54,734	46,733	46,719	54,619	54,871
Tennessee.....	967,009	1,026,913	655,173	566,643	859,386	709,970
Texas.....	6,354	19,455	34,401	12,274	28,083	18,139
Utah <i>v</i>						
Vermont <i>w</i>		47	36	79		
Virginia.....	341,855	247,435	285,691	142,452	249,871	130,815
Washington <i>x</i>		923	545	237		
West Virginia.....	385,275	469,103	199,894	193,236	147,035	59,623
Wisconsin.....	539,474	669,410	1,230,578	1,352,223	1,477,096	1,239,283
Wyoming <i>y</i>						
Total.....	118,436,506	131,010,330	92,153,651	81,909,771	89,992,555	64,279,075

[For notes to references in this table see pp. 272, 273.]

PRODUCTION OF FERMENTED LIQUORS, BY

G.—TABLE SHOWING THE PRODUCTION OF FERMENTED LIQUORS IN THE SEVERAL
JULY 1, 1877, TO

STATES AND TERRITORIES.	FISCAL YEARS ENDED JUNE 30—					
	1878.	1879.	1880.	1881.	1882.	1883.
	<i>Barrels.</i>	<i>Barrels.</i>	<i>Barrels.</i>	<i>Barrels.</i>	<i>Barrels.</i>	<i>Barrels.</i>
Alabama	80	.....	84	.....	.....	28
Arizona <i>a</i>	1, 114	1, 530	1, 677	3, 476	4, 047	2, 729
Arkansas	113	81	21	.....	.....	.....
California <i>b</i>	374, 453	385, 707	380, 458	415, 709	432, 670	459, 290
Colorado <i>c</i>	22, 902	34, 013	55, 684	70, 236	87, 450	95, 286
Connecticut <i>d</i>	55, 389	54, 709	68, 489	72, 809	106, 167	123, 763
Dakota <i>e</i>	4, 916	5, 163	6, 515	8, 879	17, 622	28, 390
Delaware <i>f</i>	7, 986	8, 604	9, 928	12, 210	14, 248	15, 914
District of Columbia <i>g</i> .....	.....	.....	.....	.....	.....	.....
Florida .....	.....	.....	.....	.....	.....	.....
Georgia	6, 152	9, 430	11, 790	7, 486	4, 860	11, 360
Idaho <i>h</i>	1, 305	1, 651	2, 011	2, 034	3, 384	3, 873
Illinois	595, 650	645, 883	805, 605	891, 825	1, 051, 680	1, 087, 408
Indiana	184, 403	198, 341	260, 912	287, 725	331, 311	332, 874
Iowa	185, 893	186, 769	232, 702	253, 002	286, 429	267, 390
Kansas <i>i</i>	26, 057	26, 681	32, 270	25, 872	24, 281	25, 103
Kentucky	125, 939	149, 592	179, 464	191, 218	219, 356	213, 938
Louisiana <i>k</i>	41, 378	49, 070	57, 212	53, 256	55, 645	59, 605
Maine <i>l</i>	8	.....	.....	.....	.....	.....
Maryland <i>m</i>	236, 370	238, 230	266, 943	293, 548	348, 076	365, 389
Massachusetts	618, 484	591, 472	678, 246	738, 257	836, 539	861, 972
Michigan	200, 655	228, 610	284, 152	294, 882	329, 377	340, 043
Minnesota	111, 373	118, 989	151, 920	183, 034	215, 113	248, 150
Mississippi <i>n</i> .....	.....	.....	.....	.....	.....	.....
Missouri	549, 149	614, 870	756, 527	838, 764	1, 019, 873	1, 050, 446
Montana <i>o</i>	4, 968	5, 871	7, 684	9, 707	13, 447	15, 142
Nebraska <i>p</i>	30, 705	32, 889	43, 804	46, 105	54, 053	56, 361
Nevada <i>q</i>	12, 976	15, 078	15, 098	13, 460	11, 358	10, 001
New Hampshire <i>r</i>	122, 962	133, 019	183, 645	202, 552	252, 706	270, 628
New Jersey	517, 602	539, 957	641, 344	666, 146	810, 156	852, 203
New Mexico <i>s</i>	916	431	296	454	1, 780	2, 591
New York	3, 551, 889	3, 925, 922	4, 599, 099	4, 860, 637	5, 643, 627	5, 931, 303
North Carolina	5	40	98	6	23	36
Ohio	981, 896	1, 039, 389	1, 245, 158	1, 313, 256	1, 576, 817	1, 628, 267
Oregon <i>t</i>	14, 084	16, 591	21, 691	24, 843	25, 710	26, 889
Pennsylvania	1, 034, 660	1, 097, 214	1, 343, 207	1, 407, 287	1, 744, 602	1, 838, 018
Rhode Island <i>u</i>	35, 146	40, 006	53, 504	57, 780	70, 704	69, 110
South Carolina	634	360	2, 699	8, 408	9, 909	8, 881
Tennessee	11, 111	7, 419	8, 311	9, 206	9, 484	5, 317
Texas	10, 363	8, 097	4, 966	2, 957	3, 065	2, 046
Utah <i>v</i>	8, 550	12, 670	13, 746	15, 962	18, 075	22, 270
Vermont <i>w</i>	187	55	.....	.....	.....	.....
Virginia	15, 462	15, 903	18, 080	20, 530	26, 210	27, 170
Washington <i>x</i>	8, 079	8, 083	9, 107	12, 320	14, 208	17, 609
West Virginia	23, 954	24, 748	33, 842	36, 942	48, 280	52, 540
Wisconsin	500, 983	625, 284	853, 806	952, 209	1, 224, 422	1, 323, 214
Wyoming <i>y</i>	4, 570	4, 663	5, 316	6, 039	5, 321	5, 345
Total	10, 241, 471	11, 103, 084	13, 347, 111	14, 311, 028	16, 952, 085	17, 757, 892

[For notes to references in this table see pp. 272, 273.]

STATES AND TERRITORIES, FROM 1878 TO 1897.

STATES AND TERRITORIES OF THE UNITED STATES, BY FISCAL YEARS, FROM JUNE 30, 1897.

FISCAL YEARS ENDED JUNE 30—							
1884.	1885.	1886.	1887.	1888.	1889.	1890.	1891.
<i>Barrels.</i>	<i>Barrels.</i>	<i>Barrels.</i>	<i>Barrels.</i>	<i>Barrels.</i>	<i>Barrels.</i>	<i>Barrels.</i>	<i>Barrels.</i>
303	2,110	7,500	14,140	14,750	19,787	33,950	39,317
492,510	504,916	518,477	583,219	656,272	739,968	738,707	772,690
105,391	103,056	104,774	125,891	147,935	168,153	188,188	205,939
134,706	126,449	126,710	149,768	260,345	265,719	293,460	334,855
5,426							
18,494	20,044	21,835	29,640				
11,871	10,520	11,100	2,675	4,671	15,210	36,800	55,243
965							
1,147,632	1,204,493	1,358,874	1,691,200	1,907,442	2,011,691	2,281,249	2,665,133
351,011	358,667	385,452	435,685	474,434	481,836	518,213	562,008
257,986	169,446	195,457	188,149	160,272	103,400	92,195	107,879
25,437	19,274	17,369	16,458	14,170	8,290	2,310	1,900
239,918	249,479	264,139	288,347	301,886	291,970	323,764	352,434
85,433	91,772	117,311	124,778	124,610	145,048	199,412	223,696
		70					
406,447	426,684	472,475	536,728	634,160	658,451	687,130	729,838
861,468	885,920	966,639	1,000,957	1,017,031	1,003,141	947,004	1,008,029
400,198	389,683	436,364	477,880	522,012	519,145	557,576	618,150
283,653	278,341	304,485	331,480	306,473	314,073	332,024	372,654
1,146,829	1,144,325	1,203,243	1,420,314	1,562,528	1,669,304	1,883,614	2,043,933
38,152	26,537	28,061	30,164	64,211	71,652	73,628	80,882
94,811	108,445	133,315	163,474	168,379	174,649	162,339	153,493
2,572	23,941	31,237	35,979				
323,449	320,115	329,130	317,685	342,636	338,944	389,956	386,055
905,214	953,464	1,055,757	1,213,550	1,316,052	1,364,390	1,526,590	1,640,876
5,667	6,198	7,857	6,253	6,056	6,264	7,106	6,880
6,266,691	6,438,625	6,942,300	7,548,350	7,978,532	8,088,390	8,572,223	9,230,634
22	12						
1,721,769	1,684,818	1,773,724	1,998,269	2,195,877	2,102,789	2,393,124	2,661,062
45,498	46,239	54,900	67,659	82,162	110,913	172,870	230,944
1,990,807	1,983,205	2,119,773	2,372,849	2,479,343	2,367,199	2,762,352	3,145,321
57,560	54,890	55,230	70,160				
8,954	9,353	14,714	15,585	12,540	10,017	9,305	9,240
6,625	9,933	21,937	32,085	38,778	47,639	67,800	90,415
3,334	18,645	31,841	40,658	50,945	55,233	70,080	91,795
3,705							
28,628	31,000	36,070	37,830	49,270	46,650	51,085	61,759
4,838							
64,920	67,195	74,498	97,144	103,307	102,366	119,929	136,321
1,448,845	1,418,159	1,488,315	1,656,523	1,683,140	1,817,572	2,067,961	2,477,834
880							
18,998,619	19,185,953	20,710,933	23,121,526	24,680,219	25,119,853	27,561,944	^a 30,497,209

^a Including 19,017 barrels removed from breweries for export free of tax.

G.—TABLE SHOWING THE PRODUCTION OF FERMENTED LIQUORS IN THE SEVERAL STATES AND TERRITORIES OF THE UNITED STATES, ETC.—Continued.

STATES AND TERRITORIES.	FISCAL YEARS ENDED JUNE 30—					
	1892.	1893.	1894.	1895.	1896.	1897.
	<i>Barrels.</i>	<i>Barrels.</i>	<i>Barrels.</i>	<i>Barrels.</i>	<i>Barrels.</i>	<i>Barrels.</i>
Alabama.....	36,948	44,661	36,465	28,766	31,669	36,370
Arizona <i>a</i>						
Arkansas.....						
California <i>b</i>	793,646	787,825	727,397	759,772	769,080	763,741
Colorado <i>c</i>	201,092	234,735	188,164	193,159	210,227	208,858
Connecticut <i>d</i>	360,216	408,939	433,659	492,231	558,990	571,306
Dakota <i>e</i>						
Delaware <i>f</i>						
District of Columbia <i>g</i>						
Florida.....						2,480
Georgia.....	51,566	69,267	78,407	84,405	104,744	109,300
Idaho <i>h</i>						
Illinois.....	2,939,149	3,417,295	3,310,134	3,292,324	3,580,724	3,244,896
Indiana.....	577,123	638,204	616,067	592,282	627,176	634,208
Iowa.....	115,212	130,565	135,048	127,101	130,686	142,153
Kansas <i>i</i>	1,650	2,680	5,867	6,013	6,039	6,255
Kentucky.....	340,410	361,653	353,858	367,997	401,380	378,290
Louisiana <i>k</i>	262,332	292,285	270,150	252,082	248,393	251,943
Maine <i>l</i>						
Maryland <i>m</i>	792,506	852,621	820,588	837,368	892,042	916,130
Massachusetts.....	1,123,330	1,241,780	1,248,347	1,337,747	1,580,330	1,670,556
Michigan.....	650,823	725,215	655,580	659,470	722,244	675,184
Minnesota.....	384,636	416,570	390,303	420,378	463,293	492,814
Mississippi <i>n</i>						
Missouri.....	2,047,696	2,281,149	2,188,449	2,139,224	2,262,048	2,254,926
Montana <i>o</i>	82,781	85,847	73,137	87,044	110,462	132,610
Nebraska <i>p</i>	151,429	170,772	178,272	179,617	176,132	173,498
Nevada <i>q</i>						
New Hampshire <i>r</i>	429,678	403,155	364,292	368,525	384,144	285,554
New Jersey.....	1,793,649	1,915,780	1,892,805	1,894,541	2,023,926	2,001,496
New Mexico <i>s</i>	6,835	7,114	4,593	4,978	4,706	3,891
New York.....	9,558,744	9,978,449	9,772,235	9,758,801	10,051,047	9,493,620
North Carolina.....					5	
Ohio.....	2,668,494	2,834,807	2,621,012	2,633,067	2,879,668	2,631,669
Oregon <i>t</i>	234,117	220,725	174,192	175,945	180,494	193,469
Pennsylvania.....	3,203,632	3,584,333	3,447,940	3,591,338	4,047,084	3,902,301
Rhode Island <i>u</i>						
South Carolina.....	6,221	5,265	9,541	9,395	11,101	8,400
Tennessee.....	99,115	97,425	82,108	82,090	93,760	111,590
Texas.....	115,393	131,218	187,942	221,284	249,620	265,987
Utah <i>v</i>						
Vermont <i>w</i>						
Virginia.....	62,314	79,480	76,060	76,617	87,525	102,254
Washington <i>x</i>						
West Virginia.....	134,106	152,343	111,300	109,222	116,177	123,125
Wisconsin.....	2,631,783	3,019,022	2,908,461	2,807,001	2,854,334	2,673,948
Wyoming <i>y</i>						
Total.....	<i>a</i> 31,856,626	<i>b</i> 34,591,179	<i>c</i> 33,362,373	<i>d</i> 33,589,784	<i>e</i> 35,859,250	<i>f</i> 34,462,822

a Including 38,790 barrels removed from breweries for export free of tax.
b Including 36,862 barrels removed from breweries for export free of tax.
c Including 27,590 barrels removed from breweries for export free of tax.
d Including 28,373 barrels removed from breweries for export free of tax.
e Including 33,152 barrels removed from breweries for export free of tax.
f Including 39,728 barrels removed from breweries for export free of tax.

[For notes to references in these tables see pp. 272, 273.]

RECEIPTS FROM SPECIAL TAXES FOR

H.—STATEMENT SHOWING THE INTERNAL-REVENUE RECEIPTS FROM SPECIAL
ENDED

STATES AND TERRITORIES.	Rectifiers.	Retail liquor dealers.	Wholesale liquor dealers.	Manufacturers of stills.	Stills or worms manufactured.	Brewers.	Retail dealers in malt liquors.
Alabama.....	\$566.69	\$20,230.39	\$3,475.02	.....	.....	\$500.00	\$2,361.71
Arkansas.....	87.50	12,776.24	2,874.60	.....	.....	.....	642.51
California.....	15,883.36	313,621.64	39,323.14	\$95.83	\$220.00	11,372.20	4,380.22
Colorado.....	1,491.66	61,529.82	5,204.17	.....	.....	1,650.00	2,222.50
Connecticut.....	4,116.66	116,015.96	10,125.05	.....	.....	2,337.50	2,460.97
Florida.....	262.50	7,191.70	1,108.34	.....	.....	50.00	181.67
Georgia.....	1,391.67	29,275.07	3,491.67	45.84	40.00	600.00	2,385.85
Illinois.....	14,550.01	383,917.80	24,937.53	75.00	80.00	11,954.20	19,124.16
Indiana.....	1,833.34	136,621.04	5,712.51	.....	.....	3,741.68	8,480.25
Iowa.....	1,416.67	94,210.49	5,791.67	.....	.....	2,300.00	5,758.33
Kansas.....	370.84	54,780.28	1,408.33	.....	.....	300.00	8,208.29
Kentucky.....	14,029.20	73,735.73	18,783.42	75.00	220.00	2,250.00	3,778.61
Louisiana.....	3,900.00	111,600.16	10,587.50	.....	.....	700.00	3,031.69
Maryland.....	9,620.84	130,508.36	10,891.68	12.50	40.00	3,200.00	3,195.83
Massachusetts.....	10,525.00	99,651.39	17,833.35	.....	.....	3,704.17	2,970.09
Michigan.....	1,100.00	134,446.13	4,766.67	.....	.....	8,304.17	4,472.55
Minnesota.....	3,358.35	95,158.86	5,662.50	.....	.....	9,529.17	3,700.04
Missouri.....	11,670.85	170,455.88	15,825.02	20.83	60.00	3,450.00	7,469.58
Montana.....	475.00	61,135.37	5,083.33	.....	.....	3,695.83	1,498.34
Nebraska.....	1,300.00	73,707.95	3,433.35	62.50	60.00	2,450.00	7,462.49
New Hampshire.....	.....	63,861.74	1,700.00	.....	.....	400.00	7,959.26
New Jersey.....	4,491.68	202,442.09	8,922.94	91.66	280.00	4,241.67	5,087.58
New Mexico.....	233.33	24,020.48	2,573.66	.....	.....	1,650.00	248.34
New York.....	41,004.21	758,570.55	84,433.41	45.83	40.00	24,562.52	11,225.14
North Carolina.....	2,358.34	30,007.57	3,079.28	131.26	350.00	.80	905.03
Ohio.....	15,633.33	337,452.78	32,495.84	100.00	140.00	12,649.99	7,062.58
Oregon.....	1,525.00	58,390.28	5,083.34	.....	.....	4,516.68	1,297.49
Pennsylvania.....	30,320.82	338,254.46	42,900.04	85.83	20.00	21,637.53	10,871.73
South Carolina.....	.....	8,701.00	687.50	.....	.....	275.00	227.49
Tennessee.....	2,550.01	34,946.08	5,654.18	.....	.....	300.00	549.71
Texas.....	2,508.34	71,924.19	6,170.83	.....	.....	900.00	35,165.67
Virginia.....	2,483.34	56,282.57	3,479.18	.....	.....	616.67	1,340.25
West Virginia.....	850.00	31,786.45	1,033.34	.....	.....	800.00	1,325.88
Wisconsin.....	7,266.68	225,851.66	9,466.66	.....	.....	16,287.55	9,019.29
Total.....	209,175.22	4,423,062.16	403,999.05	842.08	1,550.00	160,927.33	191,071.12
Total for 12 months ended June 30, 1896.....	227,425.26	4,669,818.91	439,704.80	1,041.68	2,470.00	163,770.96	202,777.36

THE FISCAL YEAR ENDED JUNE 30, 1897.

TAXES IN THE SEVERAL STATES AND TERRITORIES FOR THE FISCAL YEAR
JUNE 30, 1897.

Wholesale dealers in malt liquors.	Manufac- turers of oleomarga- rine.	Retail deal- ers in oleo- margarine.	Wholesale dealers in oleomarga- rine.	Manufac- turers of filled cheese.	Retail deal- ers in filled cheese.	Wholesale dealers in filled cheese.	Total.
\$1, 150. 01	.....	\$432. 00	\$1, 360. 00	.....	.....	.....	\$30, 075. 82
1, 006. 26	.....	888. 00	480. 00	.....	.....	.....	18, 755. 11
7, 437. 63	.....	.....	.....	.....	.....	.....	392, 334. 02
4, 212. 49	.....	1, 624. 00	680. 00	.....	.....	.....	78, 614. 64
8, 925. 12	\$600. 00	14, 375. 10	2, 720. 00	.....	.....	.....	161, 676. 36
672. 92	.....	2, 772. 00	2, 240. 00	.....	.....	.....	14, 479. 13
1, 170. 84	.....	616. 00	2, 320. 00	.....	.....	.....	41, 336. 94
19, 474. 28	2, 400. 00	36, 727. 00	3, 960. 00	\$1, 566. 68	\$39. 00	.....	518, 805. 66
11, 018. 87	600. 00	4, 582. 00	1, 600. 00	.....	20. 00	.....	174, 209. 69
16, 943. 77	.....	.....	.....	.....	.....	.....	126, 420. 93
3, 604. 16	1, 200. 00	2, 348. 00	.....	.....	.....	.....	72, 219. 90
3, 393. 76	.....	3, 920. 00	480. 00	.....	.....	.....	120, 665. 72
3, 868. 74	.....	3, 380. 00	1, 840. 00	.....	240. 00	.....	139, 148. 09
4, 660. 43	.....	3, 852. 00	1, 760. 00	.....	195. 00	\$208. 33	168, 144. 97
12, 070. 82	.....	1, 108. 00	.....	.....	.....	.....	147, 862. 82
8, 449. 61	.....	8, 432. 00	2, 200. 00	.....	.....	.....	172, 171. 13
12, 314. 59	.....	.....	480. 00	.....	10. 00	.....	135, 213. 51
11, 356. 28	600. 00	2, 700. 00	.....	.....	20. 00	.....	223, 628. 44
2, 893. 75	.....	48. 00	.....	.....	.....	.....	74, 829. 62
8, 339. 60	.....	942. 00	.....	.....	.....	.....	97, 757. 89
5, 156. 26	.....	284. 00	.....	.....	.....	.....	79, 361. 26
12, 585. 56	600. 00	6, 068. 00	3, 720. 00	.....	9. 00	.....	248, 540. 18
716. 68	.....	276. 00	480. 00	.....	.....	.....	30, 198. 49
32, 687. 54	.....	538. 00	800. 00	.....	.....	.....	953, 907. 20
1, 083. 34	.....	168. 00	.....	.....	.....	.....	38, 083. 62
19, 858. 43	1, 200. 00	14, 192. 00	2, 040. 00	.....	.....	.....	442, 824. 95
3, 514. 57	.....	318. 00	.....	.....	.....	.....	74, 645. 36
29, 327. 14	.....	10, 790. 00	3, 600. 00	.....	10. 00	.....	487, 817. 55
170. 83	.....	316. 00	480. 00	.....	.....	.....	10, 857. 82
1, 016. 67	.....	1, 016. 00	960. 00	.....	.....	.....	46, 992. 65
13, 622. 95	.....	2, 126. 00	5, 160. 00	.....	.....	.....	137, 577. 98
2, 334. 74	.....	2, 520. 32	1, 680. 00	.....	7. 00	.....	70, 744. 07
3, 095. 87	.....	2, 368. 00	2, 220. 00	.....	6. 00	.....	43, 485. 54
10, 666. 71	.....	612. 00	2, 640. 00	.....	.....	.....	281, 810. 55
278, 801. 22	7, 200. 00	130, 338. 42	45, 900. 00	1, 566. 68	556. 00	208. 33	5, 855, 197. 61
278, 545. 84	15, 725. 00	178, 968. 00	72, 264. 00	.....	.....	.....	6, 252, 511. 81

I.—ABSTRACT OF REPORTS OF UNITED STATES DISTRICT ATTORNEYS OF SUITS AND
ENDED

JUDICIAL DISTRICTS.		Suits pending July 1, 1896.			Suits commenced during the fiscal year.		
		Criminal.	Civil.	In rem.	Criminal.	Civil.	In rem.
1	Alabama, northern	311	7	.....	247	5	.....
2	Alabama, middle	391	6	.....	297	.....	.....
3	Alabama, southern	12	.....	.....	72	.....	.....
4	Alaska	1	.....	.....	.....	.....	.....
5	Arkansas, eastern	69	.....	.....	67	.....	.....
6	Arkansas, western	11	.....	.....	74	6	1
7	Arizona .....	.....	.....	.....	.....	.....	.....
8	California, northern	4	6	4	2	.....	3
9	California, southern	2	.....	1	.....	.....	.....
10	Colorado	2	.....	.....	2	.....	.....
11	Connecticut	1	.....	1	2	.....	.....
12	Delaware .....	.....	.....	.....	.....	.....	.....
13	District of Columbia	47	2	.....	5	.....	.....
14	Florida, northern	10	.....	.....	26	.....	.....
15	Florida, southern	27	.....	.....	71	.....	.....
16	Georgia, northern	1,065	7	12	741	4	1
17	Georgia, southern	49	.....	1	57	2	.....
18	Idaho .....	.....	.....	.....	.....	.....	.....
19	Illinois, northern	31	2	.....	23	2	.....
20	Illinois, southern	162	.....	.....	216	1	.....
21	Indiana	29	.....	.....	25	.....	.....
22	Indian Territory, northern .....	.....	.....	.....	1	.....	.....
23	Indian Territory, central .....	.....	.....	.....	5	.....	.....
24	Indian Territory, southern .....	.....	.....	.....	22	.....	.....
25	Iowa, northern	17	.....	.....	86	.....	.....
26	Iowa, southern	177	.....	.....	169	.....	.....
27	Kansas	9	.....	.....	10	.....	.....
28	Kentucky	85	29	.....	304	48	.....
29	Louisiana, eastern	3	2	1	5	8	.....
30	Louisiana, western	17	.....	.....	11	.....	.....
31	Maine	21	.....	.....	79	.....	.....
32	Maryland .....	.....	.....	.....	3	.....	.....
33	Massachusetts	25	.....	.....	59	.....	2
34	Michigan, eastern	15	.....	.....	8	.....	.....
35	Michigan, western	20	.....	.....	18	.....	.....
36	Minnesota	4	.....	.....	4	.....	.....
37	Mississippi, northern	632	.....	.....	94	.....	.....
38	Mississippi, southern	384	.....	.....	204	.....	.....
39	Missouri, eastern	8	.....	1	49	2	.....
40	Missouri, western	108	.....	.....	40	.....	.....
41	Montana	2	.....	.....	.....	.....	.....
42	Nebraska	9	.....	.....	35	.....	.....
43	Nevada .....	.....	.....	.....	.....	.....	.....
44	New Hampshire	6	.....	.....	27	.....	.....
45	New Jersey	15	1	.....	11	1	1
46	New Mexico	4	.....	.....	2	.....	.....
47	New York, northern	12	3	.....	56	.....	3
48	New York, eastern	10	.....	6	14	.....	7
49	New York, southern	35	11	2	17	.....	4
50	North Carolina, eastern	90	4	3	208	17	6
51	North Carolina, western	275	12	23	734	3	24
52	North Dakota	12	.....	.....	24	.....	.....
53	Ohio, northern	3	.....	.....	23	1	.....
54	Ohio, southern	11	.....	.....	13	2	1
55	Oklahoma	20	.....	.....	12	.....	.....
56	Oregon	2	.....	.....	1	1	.....
57	Pennsylvania, eastern	6	5	2	15	.....	2
58	Pennsylvania, western * .....	.....	.....	.....	.....	.....	.....
59	Rhode Island .....	.....	.....	.....	.....	.....	.....
60	South Carolina	34	9	.....	127	8	.....
61	South Dakota	13	.....	.....	3	.....	.....
62	Tennessee, eastern	82	.....	.....	183	.....	.....
63	Tennessee, middle	61	.....	.....	339	2	.....
64	Tennessee, western	190	.....	.....	118	.....	.....
65	Texas, eastern	38	.....	.....	9	.....	.....
66	Texas, northern	5	.....	.....	29	.....	.....
67	Texas, western	8	.....	.....	33	.....	.....
68	Utah	1	.....	.....	1	.....	.....
69	Vermont	6	.....	.....	11	.....	.....
70	Virginia, eastern	14	6	.....	21	1	.....
71	Virginia, western	255	1	1	211	4	5
72	Washington	3	.....	1	.....	.....	.....
73	West Virginia	895	.....	.....	516	.....	.....
74	Wisconsin, eastern .....	.....	.....	.....	2	.....	.....
75	Wisconsin, western	4	.....	.....	15	.....	.....
76	Wyoming	1	.....	.....	.....	.....	.....
Total		5,871	113	59	5,908	118	60

* No report.

PROSECUTIONS UNDER THE INTERNAL-REVENUE LAWS DURING THE FISCAL YEAR
JUNE 30, 1897.

Suits decided in favor of the United States.			Suits settled by compromise.			Suits decided adversely to the United States.			
Criminal.	Civil.	In rem.	Criminal.	Civil.	In rem.	Criminal.	Civil.	In rem.	
176						12			1
126			7			107			2
16									3
									4
33						7			5
38									6
									7
1		2			1			1	8
								1	9
1			1						10
									11
6						7			12
14						8			13
21						27			14
489			9			97		1	15
7						4			16
									17
18				1		7	1		18
153						5			19
11									20
									21
									22
8									23
67						1			24
112						13			25
11						3			26
230	30					72	1		27
	8					1			28
6						1			29
44						1			30
2									31
37		2				1			32
2									33
12									34
2						2			35
41			1			42			36
41						79			37
45	2	1							38
31						3			39
									40
21									41
									42
19									43
6						1			44
									45
39									46
6					8				47
8			3		1				48
124	7	2				34		1	49
427		3	8		2	102	4	10	50
18									51
19						1			52
12			2			2			53
3						1			54
1									55
3	3		8		1	3		1	56
									57
									58
93	11					34			59
4									60
151			3			30			61
239						60			62
55						59			63
10						3			64
14						2			65
15			2			1			66
1						1			67
9			2						68
7	6		2						69
179	1					51	2	1	70
			1					1	71
204						96			72
2									73
11									74
1									75
									76
3,502	68	10	49	1	13	981	8	17	

I.—ABSTRACT OF REPORTS OF UNITED STATES DISTRICT ATTORNEYS OF SUITS

JUDICIAL DISTRICTS.		Suits dismissed, abandoned, consolidated, etc.			Suits pending July 1, 1897.		
		Criminal.	Civil.	In rem.	Criminal.	Civil.	In rem.
1	Alabama, northern.....	110			260	12	
2	Alabama, middle.....	155			293	6	
3	Alabama, southern.....	53			15		
4	Alaska.....	1					
5	Arkansas, eastern.....	51			45		
6	Arkansas, western.....				47	6	1
7	Arizona.....						
8	California, northern.....	2			3	6	3
9	California, southern.....				2		
10	Colorado.....				4		
11	Connecticut.....				1		1
12	Delaware.....						
13	District of Columbia.....				39	2	
14	Florida, northern.....	6			8		
15	Florida, southern.....	17			33		
16	Georgia, northern.....	353			858	11	12
17	Georgia, southern.....	18			77	2	1
18	Idaho.....						
19	Illinois, northern.....	22	2		7		
20	Illinois, southern.....	57			163	1	
21	Indiana.....	23			20		
22	Indian Territory, northern.....				1		
23	Indian Territory, central.....				5		
24	Indian Territory, southern.....	1			13		
25	Iowa, northern.....	11			24		
26	Iowa, southern.....	21			200		
27	Kansas.....	1			4		
28	Kentucky.....	48	6		39	40	
29	Louisiana, eastern.....				7	2	1
30	Louisiana, western.....	1			20		
31	Maine.....	32			23		
32	Maryland.....				1		
33	Massachusetts.....	44			2		
34	Michigan, eastern.....	2			19		
35	Michigan, western.....	3			23		
36	Minnesota.....	1			3		
37	Mississippi, northern.....	31			611		
38	Mississippi, southern.....	42			426		
39	Missouri, eastern.....	7			5		
40	Missouri, western.....	81			33		
41	Montana.....				2		
42	Nebraska.....	9			14		
43	Nevada.....						
44	New Hampshire.....	3			11		
45	New Jersey.....	2			17	2	1
46	New Mexico.....	4			2		
47	New York, northern.....	8			21	3	3
48	New York, eastern.....			1	18		4
49	New York, southern.....	8	8	5	33	3	
50	North Carolina, eastern.....	26			114	14	6
51	North Carolina, western.....	128		4	344	11	28
52	North Dakota.....	2			16		
53	Ohio, northern.....	2			4	1	
54	Ohio, southern.....	6			2	2	1
55	Oklahoma.....	14			14		
56	Oregon.....				2	1	
57	Pennsylvania, eastern.....				7	2	2
58	Pennsylvania, western *.....						
59	Rhode Island.....						
60	South Carolina.....	12			22	6	
61	South Dakota.....	10			2		
62	Tennessee, eastern.....	25			56		
63	Tennessee, middle.....	50			51	2	
64	Tennessee, western.....	34			160		
65	Texas, eastern.....	10			24		
66	Texas, northern.....				18		
67	Texas, western.....	18			5		
68	Utah.....						
69	Vermont.....				6		
70	Virginia, eastern.....	3			23	1	
71	Virginia, western.....	78		3	158	2	2
72	Washington.....	1			1		
73	West Virginia.....	156			955		
74	Wisconsin, eastern.....						
75	Wisconsin, western.....	2			6		
76	Wyoming.....						
Total.....		1,805	16	13	5,442	138	66

* No report.

AND PROSECUTIONS UNDER THE INTERNAL-REVENUE LAWS, ETC.—Continued.

Sentences suspended.	Amount of judgments recovered and costs taxed.						
	Criminal.		Civil.		In rem.		
	Fines, etc.	Costs.	Principal.	Costs.	Principal.	Costs.	
26	\$12, 029. 40	\$10, 503. 32	\$4, 850. 00	\$557. 20	-----	-----	1
5	10, 700. 00	13, 466. 98	-----	-----	-----	-----	2
-----	985. 00	1, 101. 89	-----	-----	-----	-----	3
-----	-----	-----	-----	-----	-----	-----	4
2	2, 750. 00	381. 55	-----	-----	-----	-----	5
-----	1, 800. 00	-----	-----	-----	-----	-----	6
-----	-----	69. 80	-----	-----	\$81. 90	\$191. 26	7
-----	-----	-----	-----	-----	-----	-----	8
-----	-----	-----	-----	-----	-----	-----	9
-----	-----	-----	-----	-----	-----	-----	10
-----	-----	-----	-----	-----	-----	-----	11
2	-----	-----	-----	-----	-----	-----	12
3	1, 775. 00	-----	-----	-----	-----	-----	13
-----	1, 125. 00	-----	-----	-----	-----	-----	14
23	19, 200. 00	15, 507. 00	-----	-----	-----	-----	15
6	700. 00	948. 00	-----	-----	-----	-----	16
-----	-----	-----	-----	-----	-----	-----	17
8	540. 00	236. 84	-----	-----	-----	-----	18
2	14, 810. 00	7, 972. 93	-----	-----	-----	-----	19
-----	130. 00	402. 53	-----	-----	-----	-----	20
-----	-----	-----	-----	-----	-----	-----	21
-----	-----	-----	-----	-----	-----	-----	22
-----	80. 00	-----	-----	-----	-----	-----	23
20	7, 550. 00	-----	-----	-----	-----	-----	24
87	24, 750. 00	-----	-----	-----	-----	-----	25
-----	559. 12	127. 49	-----	-----	-----	-----	26
10	25, 310. 00	29, 777. 00	11, 336. 59	680. 12	-----	-----	27
-----	-----	-----	-----	-----	-----	-----	28
-----	1, 210. 00	390. 00	-----	-----	-----	-----	29
10	715. 00	99. 22	-----	-----	-----	-----	30
-----	50. 00	-----	-----	-----	-----	-----	31
4	650. 00	1, 035. 32	-----	-----	331. 46	-----	32
2	-----	92. 24	-----	-----	-----	-----	33
1	950. 00	-----	-----	-----	-----	-----	34
-----	200. 00	-----	-----	-----	-----	-----	35
18	5, 525. 00	1, 724. 57	-----	-----	-----	-----	36
-----	3, 470. 00	15, 000. 00	-----	-----	-----	-----	37
-----	2, 595. 00	-----	550. 00	-----	-----	-----	38
-----	1, 200. 00	7, 052. 58	-----	-----	-----	-----	39
-----	-----	-----	-----	-----	-----	-----	40
12	925. 00	2, 625. 00	-----	-----	-----	-----	41
-----	-----	-----	-----	-----	-----	-----	42
4	530. 00	320. 00	-----	-----	-----	-----	43
-----	1, 100. 00	-----	-----	-----	-----	-----	44
-----	42. 10	-----	-----	-----	-----	-----	45
-----	15, 080. 00	-----	-----	-----	-----	-----	46
-----	145. 00	15. 00	-----	-----	500. 00	75. 00	47
-----	-----	-----	-----	-----	-----	-----	48
41	6, 365. 00	9, 414. 81	1, 160. 16	253. 32	-----	35. 52	49
157	24, 167. 76	12, 314. 41	-----	-----	727. 50	323. 81	50
-----	2, 065. 30	-----	-----	-----	-----	-----	51
-----	250. 00	338. 60	-----	-----	-----	-----	52
-----	1, 350. 00	47. 96	-----	-----	-----	-----	53
-----	35. 00	-----	-----	-----	-----	-----	54
-----	100. 00	-----	-----	-----	-----	-----	55
-----	2, 455. 00	418. 92	-----	36. 00	-----	12. 50	56
-----	-----	-----	-----	-----	-----	-----	57
-----	-----	-----	-----	-----	-----	-----	58
69	315. 00	-----	225. 77	34. 10	-----	-----	59
-----	25. 00	-----	-----	-----	-----	-----	60
21	44, 540. 00	6, 854. 61	-----	-----	-----	-----	61
77	28, 300. 00	12, 526. 84	-----	-----	-----	-----	62
-----	48. 00	3, 636. 50	-----	-----	-----	-----	63
-----	753. 10	42. 18	-----	-----	-----	-----	64
1	-----	-----	-----	-----	-----	-----	65
-----	1, 250. 00	-----	-----	-----	-----	-----	66
-----	100. 00	-----	-----	-----	-----	-----	67
1	1, 225. 00	15. 28	-----	-----	-----	-----	68
1	3, 400. 00	44. 65	-----	-----	-----	-----	69
45	21, 410. 00	8, 864. 75	2, 200. 00	212. 47	75. 00	20. 00	70
-----	-----	-----	-----	-----	-----	-----	71
-----	18, 600. 00	15, 002. 59	-----	-----	-----	-----	72
1	500. 00	-----	-----	-----	-----	-----	73
2	525. 00	-----	-----	-----	-----	-----	74
-----	100. 00	-----	-----	-----	-----	-----	75
-----	-----	-----	-----	-----	-----	-----	76
661	317, 059. 78	178, 371. 36	20, 322. 52	1, 773. 21	1, 715. 86	658. 09	

I.—ABSTRACT OF REPORTS OF UNITED STATES DISTRICT ATTORNEYS OF SUITS AND PROSECUTIONS, ETC.—Continued.

STATES AND TERRITORIES.	Amounts paid to collectors during the fiscal year.			
	Fines.	Principal.	Costs.	Total.
Alabama.....	\$2, 026. 16	.....	\$66. 91	\$2, 093. 07
Alaska.....	.....	.....	.....	.....
Arkansas.....	556. 25	.....	47. 50	603. 75
Arizona.....	.....	.....	.....	.....
California.....	3, 431. 90	.....	58. 42	3, 490. 32
Colorado.....	.....	.....	19. 85	19. 85
Connecticut.....	488. 50	.....	93. 35	581. 85
Delaware.....	.....	.....	.....	.....
Florida.....	200. 00	.....	4. 60	204. 60
Georgia.....	1, 875. 00	\$196. 25	390. 15	2, 461. 40
Idaho.....	.....	.....	.....	.....
Illinois.....	1, 925. 00	.....	148. 16	2, 073. 16
Indiana.....	245. 00	.....	432. 04	677. 04
Indian Territory.....	.....	.....	.....	.....
Iowa.....	1, 850. 54	.....	287. 87	2, 138. 41
Kansas.....	371. 00	.....	153. 27	524. 27
Kentucky.....	1, 374. 96	.....	110. 18	1, 485. 14
Louisiana.....	.....	.....	.....	.....
Maine.....	690. 00	.....	97. 12	787. 12
Maryland.....	445. 00	.....	.....	445. 00
Massachusetts.....	2, 280. 00	331. 46	1, 409. 69	4, 021. 15
Michigan.....	1, 135. 00	.....	.....	1, 135. 00
Minnesota.....	3, 656. 18	.....	358. 81	4, 014. 99
Mississippi.....	25. 00	.....	.....	25. 00
Missouri.....	3, 685. 00	345. 36	1, 244. 74	5, 275. 10
Montana.....	1, 575. 00	.....	.....	1, 575. 00
Nebraska.....	1, 435. 00	.....	136. 03	1, 571. 03
Nevada.....	.....	.....	.....	.....
New Hampshire.....	570. 50	.....	135. 00	705. 50
New Jersey.....	2, 321. 14	.....	213. 52	2, 534. 66
New Mexico.....	151. 00	.....	42. 10	193. 10
New York.....	13, 290. 81	112. 89	461. 59	13, 865. 29
North Carolina.....	21, 700. 84	1. 64	1, 836. 19	23, 538. 67
North Dakota.....	270. 00	.....	.....	270. 00
Ohio.....	1, 042. 00	.....	294. 58	1, 336. 58
Oklahoma.....	.....	.....	.....	.....
Oregon.....	534. 90	.....	41. 86	576. 76
Pennsylvania.....	7, 336. 00	.....	324. 34	7, 660. 34
Rhode Island.....	.....	.....	.....	.....
South Carolina.....	415. 00	259. 80	16. 35	691. 15
South Dakota.....	.....	.....	.....	.....
Tennessee.....	2, 213. 00	.....	4, 063. 22	6, 276. 22
Texas.....	766. 02	.....	57. 17	823. 19
Vermont.....	.....	.....	.....	.....
Virginia.....	10, 177. 62	.....	963. 25	11, 140. 87
West Virginia.....	354. 00	.....	64. 81	418. 81
Wisconsin.....	500. 40	.....	.....	500. 40
Wyoming.....	.....	.....	.....	.....
Total.....	90, 913. 72	1, 247. 40	13, 572. 67	105, 733. 79
Total for fiscal year 1896.....	127, 817. 33	1, 391. 82	21, 715. 41	150, 924. 56

K.—ABSTRACT OF SEIZURES OF PROPERTY FOR VIOLATION OF INTERNAL-REVENUE LAWS FOR THE FISCAL YEAR ENDED JUNE 30, 1897.

STATES AND TERRITORIES.	Distilled spirits.		Cigars.		Tobacco.		Miscellaneous property.
	Gallons.	Value.	Number.	Value.	Pounds.	Value.	Value.
Alabama	944	\$1, 215. 00	.....	.....	.....	.....	\$19, 027. 59
Arkansas	535	270. 25	.....	.....	.....	.....	4, 148. 00
California	755	1, 087. 50	12, 550	\$205. 00	.....	.....	2, 985. 00
Colorado	300	450. 00	.....	.....	.....	.....	350. 00
Connecticut .....	.....	.....	4, 400	33. 00	.....	.....	.....
Florida	237	425. 00	3, 627	65. 00	.....	.....	29. 50
Georgia	5, 838	6, 216. 55	.....	.....	.....	.....	57, 794. 88
Illinois	584	299. 00	.....	.....	.....	.....	75. 00
Indiana	550	740. 25	.....	.....	17	\$1. 70	.....
Iowa .....	.....	.....	.....	.....	.....	.....	50. 00
Kansas	501	321. 00	.....	.....	.....	.....	.....
Kentucky	2, 088	2, 647. 00	.....	.....	15	1. 50	10, 608. 50
Louisiana	81	111. 00	1, 050	11. 00	.....	.....	4, 924. 00
Maryland	525	677. 00	.....	.....	.....	.....	.....
Massachusetts	615	346. 00	.....	.....	.....	.....	1, 585. 00
Michigan	70	130. 00	.....	.....	.....	.....	.....
Missouri	1, 414	477. 73	750	14. 50	.....	.....	440. 00
Montana .....	.....	.....	.....	.....	.....	.....	67. 50
Nebraska	104	158. 00	.....	.....	.....	.....	1, 010. 00
New Jersey	3, 800	825. 80	300	3. 00	.....	.....	1, 024. 00
New Mexico .....	.....	.....	20	2. 00	.....	.....	.....
New York	1, 513	1, 326. 72	61, 058	766. 50	2, 400	807. 40	2, 235. 11
North Carolina	38, 132	22, 212. 36	.....	.....	731	114. 00	48, 074. 29
Ohio	512	666. 37	24	. 50	.....	.....	36. 00
Oregon	10	6. 00	.....	.....	.....	.....	1. 00
Pennsylvania	7, 898	10, 719. 59	6, 050	58. 00	.....	.....	2, 492. 29
South Carolina	2, 460	1, 028. 51	.....	.....	.....	.....	14, 296. 00
Tennessee	63, 622	77, 430. 34	.....	.....	.....	.....	7, 921. 00
Texas	45	50. 00	.....	.....	.....	.....	175. 00
Virginia	3, 821	4, 664. 70	.....	.....	75	25. 00	18, 832. 00
West Virginia	224	560. 00	.....	.....	.....	.....	110. 00
Wisconsin	20, 763	2, 077. 00	.....	.....	.....	.....	5, 223. 00
Total	157, 941	137, 138. 67	89, 829	1, 158. 50	3, 238	949. 60	203, 514. 66

L.—STATEMENT SHOWING THE COLLECTIONS, EXPENSES, AND PERCENTAGE COST OF
ENDED JUNE 30,

	COLLECTION DIS- TRICTS.	COLLECTIONS.				
		Spirits.	Tobacco.	Beer.	Oleomar- garine.	Filled cheese.
1	Alabama	\$95,595.40	\$21,338.54	\$37,649.95	\$1,792.00	.....
2	Arkansas	75,791.04	11,251.57	1,648.77	1,368.00	.....
3	First California	1,944,926.95	203,810.27	594,749.16	.....	.....
4	Fourth California	160,623.70	11,823.36	128,396.04	.....	.....
5	Colorado	150,332.96	38,005.89	201,278.65	2,304.00	.....
6	Connecticut	281,794.13	122,544.10	542,181.61	119,432.78	.....
7	Florida	8,711.92	445,176.88	3,198.59	5,012.00	.....
8	Georgia	313,839.48	20,960.39	105,259.20	2,936.00	.....
9	First Illinois	1,183,367.84	1,135,572.02	2,683,052.68	533,185.42	\$18,180.89
10	Fifth Illinois	15,716,566.58	41,363.23	98,805.43	1,576.00	.....
11	Eighth Illinois	9,645,854.58	261,239.72	128,128.56	1,536.00	.....
12	Thirteenth Illinois	480,199.28	36,662.64	142,094.95	1,749.00	.....
13	Sixth Indiana	2,009,480.34	140,903.90	338,109.56	31,858.70	20.00
14	Seventh Indiana	5,692,771.81	58,368.10	271,746.08	1,200.00	.....
15	Third Iowa	49,058.37	55,967.02	69,320.72	.....	.....
16	Fourth Iowa	52,703.11	134,520.49	87,172.91	.....	.....
17	Kansas	58,353.24	59,340.63	17,898.33	114,213.14	.....
18	Second Kentucky	1,214,273.51	145,019.08	10,745.02	162.00	.....
19	Fifth Kentucky	6,144,537.04	2,427,615.52	217,363.92	1,876.00	.....
20	Sixth Kentucky	2,093,693.66	91,782.21	120,467.56	2,048.00	.....
21	Seventh Kentucky	1,484,729.20	16,554.56	1,544.15	314.00	.....
22	Eighth Kentucky	1,667,607.50	4,552.41	9,219.84	.....	.....
23	Louisiana	759,573.77	296,169.23	238,156.68	5,220.00	257.08
24	Maryland	3,685,798.85	904,002.39	858,476.51	5,612.00	427.61
25	Massachusetts	2,114,040.45	334,693.56	1,564,008.93	1,108.00	.....
26	First Michigan	111,524.51	1,353,319.53	573,286.64	9,192.00	.....
27	Fourth Michigan	28,788.29	54,920.50	72,484.92	1,440.00	.....
28	Minnesota	1,594,291.15	137,319.78	486,396.97	480.00	10.00
29	First Missouri	1,088,247.26	3,822,344.62	1,909,804.16	2,024.00	.....
30	Sixth Missouri	259,656.39	77,986.88	190,462.63	8,914.00	39.75
31	Montana	66,693.70	17,233.24	130,751.76	48.00	.....
32	Nebraska	1,076,330.68	55,686.84	178,737.96	952.80	.....
33	New Hampshire	78,300.07	45,275.71	277,652.97	284.00	.....
34	First New Jersey	81,056.81	30,032.23	76,496.41	2,886.00	3.00
35	Fifth New Jersey	717,116.99	1,392,795.33	1,796,370.45	11,912.20	6.00
36	New Mexico	28,809.47	2,023.49	6,214.40	756.00	.....
37	First New York	3,609,004.82	456,924.04	2,279,449.09	154.00	.....
38	Second New York	376,002.16	1,419,298.86	405,546.38	920.00	.....
39	Third New York	170,302.22	1,660,134.57	3,456,640.76	240.00	.....
40	Fourteenth New York	212,136.60	364,846.13	1,161,388.92	60.00	.....
41	Twenty-first New York	104,262.14	360,098.41	419,996.15	.....	.....
42	Twenty-eighth New York	236,683.72	514,285.83	1,123,825.55	.....	.....
43	Fourth North Carolina	208,246.44	859,632.26	1,462.53	48.00	.....
44	Fifth North Carolina	615,056.92	1,063,357.08	526.64	120.00	.....
45	First Ohio	7,063,048.06	1,610,660.83	1,197,810.17	7,092.00	.....
46	Tenth Ohio	150,494.10	177,615.98	388,150.77	386.00	.....
47	Eleventh Ohio	197,468.38	293,787.52	326,351.51	71,865.96	.....
48	Eighteenth Ohio	161,859.45	376,468.44	561,552.79	42,787.98	.....
49	Oregon	70,038.60	21,423.13	183,482.61	318.00	.....
50	First Pennsylvania	514,090.76	1,304,124.67	2,169,676.37	1,275.30	.....
51	Ninth Pennsylvania	298,185.38	1,542,806.82	138,885.39	168.00	10.00
52	Twelfth Pennsylvania	154,081.83	133,148.68	510,205.89	320.00	.....
53	Twenty-third Pennsylv- ania	2,819,555.18	985,898.40	852,677.84	12,884.00	.....
54	South Carolina	77,239.65	6,306.12	8,443.57	796.00	.....
55	Second Tennessee	88,396.46	49,250.17	35,305.00	96.00	.....
56	Fifth Tennessee	582,432.87	230,425.37	69,782.13	1,880.00	.....
57	Third Texas	44,886.03	25,714.51	228,440.77	5,392.00	.....
58	Fourth Texas	55,903.03	11,910.91	66,898.52	1,894.00	.....
59	Second Virginia	75,905.77	1,614,991.50	47,344.71	3,822.00	7.00
60	Sixth Virginia	209,736.87	640,457.25	51,531.90	378.32	.....
61	West Virginia	178,119.93	404,262.44	119,112.00	4,588.00	6.00
62	First Wisconsin	1,425,558.10	501,281.53	2,191,479.93	376.00	25.05
63	Second Wisconsin	94,807.42	73,010.11	306,861.10	2,876.00	.....

NOTE.—The foregoing statement of expenses does not include salaries and expenses of internal amounts expended in detecting and punishing violations of internal-revenue laws, cost of paper for ment of the "Cost of collection," on page 12 of this report, but which can not be apportioned among

COLLECTION IN THE SEVERAL COLLECTION DISTRICTS DURING THE FISCAL YEARS 1896 AND 1897.

COLLECTIONS.				EXPENSES.			
Playing cards.	Penalties, etc.	Total collections, 1897.	Total collections, 1896.	Salaries of collectors.	Deputies and clerks.	Office rent, stationery, etc.	
\$3.98	\$2,619.19	\$158,999.06	\$136,317.30	\$3,000.00	\$17,896.23	\$87.19	1
18.44	596.75	90,674.57	89,642.14	2,913.13	12,397.10	106.75	2
1,028.72	2,058.75	2,746,573.85	2,228,471.82	4,500.00	41,045.75	778.13	3
.96	1,841.64	302,685.70	325,659.44	3,717.50	16,792.50	483.19	4
74.34	-----	391,995.84	356,719.15	4,015.62	13,049.90	181.42	5
7.92	510.42	1,066,470.96	1,089,924.22	4,500.00	23,046.89	403.99	6
4.98	292.92	462,397.29	509,994.42	3,625.00	12,493.98	106.50	7
8.96	4,694.82	447,698.85	478,070.59	4,500.00	41,122.66	189.43	8
1,145.58	1,822.72	5,556,327.15	8,393,685.47	4,500.00	44,332.40	511.14	9
23.14	1,381.91	15,859,716.29	12,507,489.92	4,500.00	18,162.12	98.33	10
1.10	1,124.93	10,037,884.89	10,401,678.46	4,500.00	18,701.55	140.20	11
.70	972.17	661,678.74	670,279.67	3,875.00	8,949.92	112.81	12
18,901.68	716.84	2,539,991.02	2,653,867.58	4,500.00	19,186.45	213.67	13
15.32	270.80	6,024,372.11	5,039,286.86	4,500.00	13,300.05	88.79	14
2.56	1,065.77	175,414.44	161,215.77	2,750.00	7,900.00	14.75	15
8.80	2,421.90	276,827.21	278,648.29	3,000.00	11,833.60	102.95	16
18.00	574.98	250,398.32	248,729.01	3,000.00	14,205.79	44.90	17
-----	1,071.26	1,371,270.87	2,236,896.41	4,500.00	20,185.22	281.72	18
9.38	1,709.59	8,793,111.45	8,201,479.03	4,500.00	37,512.06	444.63	19
-----	26.98	2,308,018.41	2,396,262.14	4,500.00	19,752.77	177.28	20
.44	320.89	1,503,463.24	1,101,181.54	4,500.00	19,871.98	136.13	21
-----	813.95	1,682,193.70	967,291.87	4,500.00	25,134.98	133.26	22
17.52	132.11	1,299,526.39	1,465,548.80	4,500.00	22,139.05	152.63	23
51.68	426.78	5,454,795.82	5,968,895.08	4,500.00	44,017.64	293.36	24
315.94	4,232.86	4,018,399.74	4,367,266.24	4,500.00	31,048.66	167.69	25
12.24	715.98	2,048,050.90	1,932,038.36	4,500.00	23,900.25	227.30	26
35,208.38	610.19	193,452.28	218,106.02	2,875.00	7,440.25	76.08	27
7.22	5,810.73	2,224,315.85	2,187,876.86	4,500.00	18,662.55	207.22	28
12.52	3,529.15	6,825,961.71	6,469,443.88	4,500.00	29,814.22	506.17	29
48.78	1,612.72	538,721.15	490,471.44	3,500.00	17,071.37	195.72	30
186.10	11,308.45	226,221.25	194,447.94	3,375.00	14,306.99	12.20	31
33.26	2,140.27	1,313,881.81	627,092.71	3,625.00	24,246.01	1,685.77	32
16.84	2,190.03	403,719.62	498,924.13	3,750.00	11,553.22	107.02	33
2.86	1,024.00	191,501.31	229,907.10	2,875.00	7,295.55	527.03	34
-----	1,395.99	3,919,596.96	3,881,805.79	4,500.00	26,641.00	552.56	35
2.30	213.54	38,019.20	36,404.43	2,500.00	6,626.40	196.17	36
27.98	4,499.43	6,350,059.36	6,711,164.90	4,500.00	26,446.03	289.15	37
74,602.12	995.60	2,277,365.12	2,944,014.20	4,500.00	27,961.68	7,443.25	38
748.28	1,632.20	5,289,698.03	6,868,209.37	4,500.00	43,071.08	6,396.45	39
17.02	3,733.02	1,742,181.69	1,864,694.69	4,500.00	22,259.80	562.40	40
7.08	1,210.27	885,574.05	965,178.29	4,250.00	18,506.23	89.45	41
29.50	1,063.89	1,875,888.49	2,267,209.19	4,500.00	25,480.51	467.15	42
1.28	3,838.09	1,073,228.60	1,070,836.38	4,500.00	42,545.71	849.90	43
3.58	8,528.26	1,687,592.48	1,668,716.37	4,500.00	54,533.97	850.05	44
118,361.26	1,276.78	9,998,249.10	9,065,908.05	4,500.00	38,555.23	726.55	45
.24	374.22	717,021.31	762,860.91	3,875.00	13,349.55	96.79	46
16.66	874.53	890,364.56	935,447.98	4,250.00	10,263.65	27.96	47
12.72	471.76	1,143,153.14	1,183,507.24	4,500.00	19,049.65	158.05	48
10.04	305.06	275,577.44	325,368.77	3,000.00	19,299.72	1,506.71	49
59.90	5,447.29	3,994,674.29	4,087,618.05	4,500.00	43,065.89	317.45	50
36.80	515.95	1,980,608.34	1,974,734.54	4,500.00	32,692.91	61.29	51
5.68	624.57	798,386.65	786,515.24	3,875.00	15,540.92	53.74	52
77.56	1,555.23	4,672,648.21	4,296,680.87	4,500.00	33,745.28	231.44	53
-----	560.13	93,350.47	108,204.16	3,000.00	8,952.63	43.97	54
7.30	2,040.30	175,087.93	167,211.43	2,750.00	13,019.84	152.22	55
26.78	4.48	893,533.34	788,289.01	4,500.00	25,201.07	241.20	56
12.34	765.00	304,464.57	282,492.72	3,375.00	15,719.44	41.48	57
3.94	513.61	137,383.81	139,541.22	2,875.00	9,939.35	68.55	58
.20	1,742,588.53	1,816,963.68	1,816,963.68	4,500.00	24,028.87	198.33	59
22.86	9,053.46	911,158.00	1,055,158.55	4,500.00	43,935.18	488.15	60
19.36	763.54	706,874.77	640,992.15	3,875.00	21,265.51	151.17	61
.40	540.39	4,119,280.36	4,535,996.88	4,500.00	24,594.34	172.28	62
	1,717.85	479,272.88	476,080.94	3,500.00	12,692.35	167.94	63

revenue agents, salaries of the officers and clerks in the office of the Commissioner of Internal Revenue, internal-revenue stamps, and certain miscellaneous expenses, all of which are included in the state-the several collection districts.

L.—STATEMENT SHOWING THE COLLECTIONS, EXPENSES, AND PERCENTAGE COST OF COLLECTION IN THE SEVERAL COLLECTION DISTRICTS, ETC.—Continued.

	COLLECTION DISTRICTS.	EXPENSES.						
		Storekeepers.	Gaugers and store-keeper gaugers.	Total expenses, 1897.	Total expenses, 1896.	Percentage cost, 1897.	Percentage cost, 1896.	
1	Alabama.....	\$12,448.00	\$3,363.76	\$36,795.18	\$37,422.19	23.14	27.45	1
2	Arkansas.....	11,885.00	2,951.10	30,253.08	31,889.15	33.36	35.57	2
3	First California.....	13,038.00	29,388.70	88,750.58	89,314.46	3.23	4.01	3
4	Fourth California.....	6,306.00	7,281.03	34,580.22	38,714.22	11.42	11.89	4
5	Colorado.....	1,066.00	906.03	19,218.97	20,295.06	4.90	5.69	5
6	Connecticut.....	5,969.00	5,564.39	39,484.27	39,323.89	3.70	3.61	6
7	Florida.....		63.80	16,289.28	15,664.46	3.52	3.07	7
8	Georgia.....	33,793.00	5,390.70	84,995.79	93,222.84	18.99	19.50	8
9	First Illinois.....	6,253.50	26,339.69	81,936.73	87,548.88	1.47	1.04	9
10	Fifth Illinois.....	30,850.00	34,215.40	87,825.85	97,158.91	.55	.78	10
11	Eighth Illinois.....	17,715.00	20,906.67	61,963.42	60,432.14	.62	.58	11
12	Thirteenth Illinois.....	3,002.00	2,873.72	18,813.45	19,928.40	2.84	2.97	12
13	Sixth Indiana.....	17,388.00	10,960.30	52,248.42	52,104.99	2.06	1.96	13
14	Seventh Indiana.....	9,432.00	16,044.96	43,365.80	47,304.01	.72	.94	14
15	Third Iowa.....		1,407.46	12,072.21	13,775.36	6.88	8.54	15
16	Fourth Iowa.....		1,554.94	16,491.49	19,051.57	5.96	6.84	16
17	Kansas.....	1,103.00	26.31	18,380.00	19,431.09	7.34	7.81	17
18	Second Kentucky.....	35,786.00	15,001.34	75,754.28	88,848.11	5.52	3.97	18
19	Fifth Kentucky.....	122,274.00	51,352.99	216,083.68	244,516.32	2.46	2.98	19
20	Sixth Kentucky.....	31,419.00	15,726.28	71,575.33	86,091.82	3.10	3.59	20
21	Seventh Kentucky.....	51,384.00	17,708.53	93,600.64	101,328.86	6.23	9.20	21
22	Eighth Kentucky.....	59,705.00	17,726.87	107,200.11	112,615.06	6.37	11.64	22
23	Louisiana.....	3,140.00	5,198.41	35,130.09	37,531.81	2.70	2.56	23
24	Maryland.....	43,788.00	33,245.69	125,844.69	133,325.34	2.31	2.23	24
25	Massachusetts.....	16,728.00	20,851.03	73,295.38	75,493.81	1.82	1.73	25
26	First Michigan.....		1,425.43	30,052.98	31,292.09	1.47	1.62	26
27	Fourth Michigan.....			10,391.33	10,578.89	5.37	4.85	27
28	Minnesota.....	4,966.00	7,539.81	35,875.58	36,151.06	1.61	1.65	28
29	First Missouri.....	17,310.00	18,991.18	71,121.57	70,180.23	1.04	1.08	29
30	Sixth Missouri.....	15,844.00	5,568.87	42,179.96	38,990.43	7.83	7.95	30
31	Montana.....		1,555.00	19,249.19	20,973.18	8.51	10.79	31
32	Nebraska.....	6,402.00	6,657.79	42,616.57	39,071.97	3.24	6.23	32
33	New Hampshire.....	859.00	468.51	16,737.75	17,755.11	4.15	3.56	33
34	First New Jersey.....		1,672.28	12,369.86	14,697.10	6.46	6.39	34
35	Fifth New Jersey.....	3,816.00	3,765.33	39,274.89	42,566.36	1.00	1.10	35
36	New Mexico.....	52.00	334.88	9,709.45	10,289.76	25.54	28.27	36
37	First New York.....	10,639.00	11,165.20	53,039.38	52,664.80	.84	.78	37
38	Second New York.....	2,821.00	26,729.52	69,455.45	75,600.17	3.05	2.57	38
39	Third New York.....		5,304.35	59,271.88	63,609.43	1.12	.93	39
40	Fourteenth New York.....		3,347.76	30,669.96	33,111.55	1.76	1.78	40
41	Twenty-first New York.....		3,142.58	25,988.26	28,888.34	2.93	2.99	41
42	Twenty-eighth New York.....	2,774.00	8,505.91	41,727.57	44,138.35	2.22	1.95	42
43	Fourth North Carolina.....	48,356.00	5,798.35	102,049.96	102,327.27	9.51	9.56	43
44	Fifth North Carolina.....	121,287.00	18,368.69	199,539.71	213,352.19	11.82	12.79	44
45	First Ohio.....	33,630.00	59,756.91	137,168.69	139,894.71	1.37	1.54	45
46	Tenth Ohio.....	2,191.00	2,707.55	22,219.89	22,456.38	3.10	2.94	46
47	Eleventh Ohio.....	4,674.00	2,100.47	21,316.08	23,747.12	2.39	2.54	47
48	Eighteenth Ohio.....	7,252.00	4,180.51	35,140.21	35,678.92	3.07	3.01	48
49	Oregon.....	891.00	1,466.71	26,164.14	29,549.46	9.49	9.08	49
50	First Pennsylvania.....	11,345.00	28,871.42	88,099.76	89,812.83	2.21	2.20	50
51	Ninth Pennsylvania.....	24,652.50	3,544.59	65,451.29	69,871.89	3.30	3.54	51
52	Twelfth Pennsylvania.....	9,306.00	4,408.45	33,184.11	34,839.71	4.14	4.43	52
53	Twenty-third Pennsylvania.....	52,338.50	24,937.91	115,753.13	133,000.63	2.48	3.10	53
54	South Carolina.....	13,531.00	2,062.70	27,590.30	32,791.05	29.56	30.30	54
55	Second Tennessee.....	19,116.00	3,204.29	38,242.35	37,135.53	21.84	22.21	55
56	Fifth Tennessee.....	29,229.50	9,209.12	68,380.89	70,502.84	7.65	8.94	56
57	Third Texas.....		2,674.74	21,810.66	21,559.13	7.16	7.63	57
58	Fourth Texas.....	2,797.00	2,607.75	18,287.65	19,251.19	13.31	13.80	58
59	Second Virginia.....	526.00	3,270.38	32,523.58	42,731.65	1.87	2.35	59
60	Sixth Virginia.....	27,515.50	11,724.14	88,162.97	113,817.07	9.68	10.79	60
61	West Virginia.....	5,066.00	4,287.24	34,644.92	37,757.10	4.90	5.89	61
62	First Wisconsin.....	10,285.00	13,300.52	52,852.14	54,197.96	1.28	1.19	62
63	Second Wisconsin.....		970.99	17,331.28	17,301.99	3.62	3.63	63

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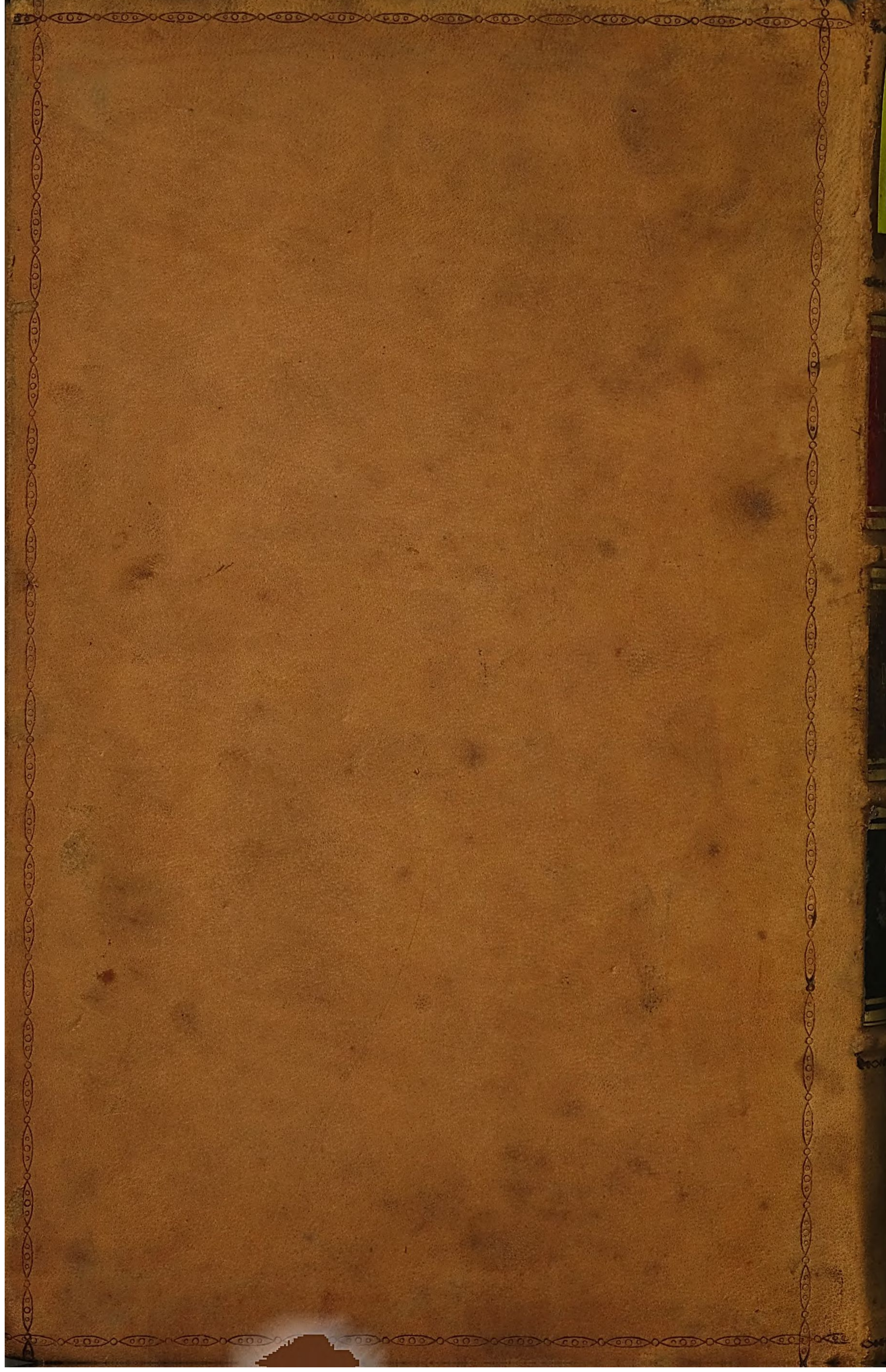
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